HOPE—Chief trading center of the richest diversified farming section in Arkansas. Hempstead county alone has an annual income of $1000,000 from truck crops.

Hope Star

THE WEATHER
Arkansas scattered thunder showers tonight and Wednesday, cooler tonight.

VOLUME 31—NUMBER 237 | (NEA)—Means Newspaper Enterprise Ass'n. (AP)—Means Associated Press. | HOPE, ARKANSAS, TUESDAY, JULY 22, 1930 | Star of Hope founded 1899; Hope Daily Press, 1927; Consolidated as Hope Star, January 18, 1929. | PRICE 5c COPY

FIRST STUMP TOUR CLASH

Free Hegari Seed Supply Exhausted By Large Demand

Many Who Came For Seed Had To Be Turned Away By Firm

2500 POUNDS GIVEN

New Supply Ordered To Be Sold, Expected to Arrive Soon

More than 2,500 pounds of Hegari seed has been distributed free to Hempstead county farmers, and as much more will be sold within the next week at about 10 cents a pound, Monts Seed Store announced this morning.

Hegari is advanced as a hot weather substitute for grain and roughage, being similar to kaffir corn or maize, but being exceptionally resistent to heat and drouth. If planted before August 10 it will mature before frost, it is claimed; and it offers a valuable livestock feed for local farmers whose corn crop has been damaged or destroyed by the drouth.

Hegari is sometimes known as "high-gear," and is being widely planted in Hempstead county ever since Monts' free offer of seed.

Seed has been reordered, and a much larger acreage of hegari is expected to be planted in the next two weeks. The drouth has dealt severely with the corn crop, and this late fodder is looked to as an emergency measure.

Regular Meeting Elks' Lodge Held

Dr. McDonald Reports on Visit to National Convention

The local lodge of Elks held their regular business meeting Monday night, which was well attended.

Dr. T. L. McDonald, now serving his second term as Exalted Ruler made his report to the lodge of his attendance at the grand lodge which was held in Atlantic City, July 7 to 11.

Enroute he visited the Elks national home at Newbedford, Va., the home of aged Elks. There are 303 residents of the home, who have the best of everything. They are not allowed to do any manual labor about the place, and every attention is given for their comfort. A large bus is at their disposal at all times. The buildings are large and comfortable and the grounds beautiful.

Dr. McDonald also advised the lodge that the grand lodge appropriated $30,000 to assist the American Legion in building a home in Paris, France. Many members of Elks lodges were in France during the war. The Hope lodge of Elks had the highest percent of its members in the service of any lodge in the United States, which was about 90 per cent.

The Elks lodges of Arizona and New Mexico were aided by the grand lodge in their work of caring for tubercular members who go there from many parts of the United States. No one with a communicable disease is permitted to enter the Elks national home at Newbedford.

The Atlantic City convention was the largest attended of any past session of the grand lodge. Arkansas was especially favored by Dr. Leonard Ellis of Hot Springs being elected Grand Loyal Knight.

Over two and one half million dollars was spent last year for charity and welfare work by all the Elks lodges with a combined membership of nearly 800,000.

The local Elk lodge voted to place a float in the Watermelon Festival parade on August 7. The contract was awarded to A. D. Brannan, expert float builder.

As a further effort of cooperation the Elks have donated the use of their lodge room to the Watermelon Pagent committee, headed by Dr. W. R. Alexander, for the use of Pagent rehersals.

Funeral Services For W. F. Crow Held Sunday

Funeral services for W. F. Crow, former citizen of Hope, who died suddenly at El Dorado, Saturday, were held Sunday afternoon at the home of T. C. Crosnoe in this city.

Mr. Crow was well known in this city, having at one time been in the jewelry business here. He was also an auditor of the Louiniana and Arkansas railroad for a number of years.

Burial was in Rose Hill cemetery.

Surviving Mr. Crow are his widow, a son, W. F. Crow, Jr., and one sister Mrs. Etta Odum and other relatives.

Courtroom Killer Arraigned

Frank D. Keaton, who shot and killed Motley Flint, noted banker, in a Los Angeles courtroom as the latter left the witness stand, is shown here as he pleaded "not guilty by reason of insanity" when arraigned on a murder charge. Left to right, are: Public Defender F. H. Vercoe, Keaton and Assistant Public Defender W. W. Neeley and Deputy District Attorney William R. McKay.

May Obtain Rain In State Tonight

Clouds Here and in Little Rock Follow Government Forecast

Cloud banks hanging low above the city this morning gave promise that the Weather Man's forecast of stormy weather the next few days might be fulfilled.

The heat continued intense as of the last several days, with a humidity that appeared to indicate the possibility of rain.

Little Rock Hopeful

LITTLE ROCK, July 22.—(AP)—Eyes turned hopefully to the sky today as black clouds rolled up to fulfill the promise of rain made for East Arkansas.

Terrific heat has gripped the entire state this week, one heat death being reported in Rogers, and one prostration there and in this city.

The maximum temperature yesterday in Little Rock was 96, with 100 reported in Fort Smith. This morning the thermometer in Little Rock had reached 94 before noon, indicating a still hotter day.

Five Years In Pen Sentence of McCoy

Defendant Unmoved As Verdict of Guilty Is Returned

PRESCOTT, Ark., July 22.—A jury in Nevada county circuit court Monday night found Obe McCoy guilty of second degree murder in conection with the slaying of Mrs. Fell Phillips last May at Falcon, 35 miles southeast of here, and assessed his punishment at five years in the state penitentiary.

The jury returned his verdict at 8:30 p. m., after deliberating for four and a half hours. McCoy set unmoved as the verdict was returned.

The conflicting testimony of McCoy and his brother, Ben McCoy, chief state witness, featured the trial. A large crowd packed into the courtroom to see the brother against brother drama unfolded.

Ben McCoy testified for the state that his brother was eating supper with him and became angry when told to quit cursing at the table. He said that the affair apparently was ended after they engaged in a scuffle on the back porch.

Ben McCoy said that he started into the house and that Obe grabbed a shotgun from the wall and shot at him, killing Mrs. Phillips, who was standing at the door.

The testimony of Ben McCoy was supported by that of his wife, a sister of the slain woman.

Obe McCoy, testifying in his own defense, said the quarrel with his brother was caused by the fact that he had been compelled to accompany officers on a raid on a still a short distance from Ben's home that afternoon.

The defendant said his brother cursed and abused him while they were eating supper and arose with the remark, "I'll fix you so you won't turn up any more stills."

Obe and Ben went into the front room and that he followed. He said Ben grabbed the gun from the wall and that he grabbed the barrel to protect himself. He said they were joined in the scuffle by Ben's wife and that all three had their hands on the gun when it discharged.

Forest Supervisor of State To Speak

Will Deliver Series of Lectures During Farmers' Week

People who are interested in knowing something of the two National Forests in Arkansas and the work that is being done upon them will be glad of the opportunity to hear R. N. Conarro, acting forest supervisor of the Ouachita National Forest when he speaks at the University of Arkansas College of Agriculture during Farmers' Week August 5-8, states Lynn L. Smith, county agent. Mr. Conarro, who has been actively identified with forestry work in Arkansas for a number of years, plans to outline the activities of the Forest Service as carried out on the public forests of the state.

Few persons realize the number of different activities in which the members of the Forest Service take part in connection with their duties as guardians and administrators of the public domain. The first duty of the forest officers is to protect the lands from fire and that is perhaps their greatest administrative problem. Fire is a constant menace during the dry season and a net work of safeguards must be operated in order to hold losses to a minimum. There are timber sales, road building, grazing, and countless other details to be handled in the course of the year. A generous proportion of the gross income of the forest goes to school and rad funds within the cunties where the income is produced.

There are thousands of visitors every year to Arkansas' two National Forests. Mr. Conarro will present in an interesting light to Arkansas people this great asset of theirs.

Plane Drops Into River, None Hurt

Colonel on Way to Flood Meeting Spilled in Mississippi

MEMPHIS, July 22.—(AP)—While flying to meet a congressional flood control committee at Melwood, Ark., Lieut.-Col. F. C. Willby, U. S. army engineer, his pilot, Vernon Omlie of Memphis, and two newspapermen, were given a ducking in the Mississippi river about 100 miles below Memphis this morning.

Their amphibian plane capsized while making a landing in the river. None was injured, and the plane can be recovered without damage, according to Pilot Omlie.

Lieut.-Col. Willby was to have met the flood control committee, including congressmen from Illinois, at Melwood, where he planned to take them on an aerial surve yof the Mississippi levees below Memphis.

Thirteen-Word Will

TORQUOY, Eng., July 22.—(UP)—The 13-word will of Arthur Bond Yockney stated, "I leave all to my sister Augusta, and no tommy rot about it."

Kick at Long Pants

BELFAST, July 22.—(UP)—Belfast policemen object to appearing collegiate and have complained that their trousers, sagging over their shoes in three or four folds, are too long.

Gehlbach Leads Off In Arkansas Ship in New York

Little Rock Aviator Heads Parade to Cincinnati

TO FLY WIDE OPEN

Declares He Will Extend Commandaire to the Limit

ROOSEVELT, FIELD, New York, July 22.—(AP)—Led by Lee Kehlbach, flying a Little Rock (Ark.) entry, the 17 planes remaining in the All-American Air Derby took off here today for Cincinnati. They began leaving the ground at 10:23 E. S. T.

Gehlbach, who brought his Commandaire plane into New York 23 minutes ahead of the field, announced his intention of doubling that lead on the lap to Cincinnati. "I will fly wide open all the way regardless of the strain on the motor," he said.

Gehlbach plans to change motors at Little Rock, and once again later on.

LITTLE ROCK, July 22.—Little Rock invites the whole of Arkansas to visit the capital Wednesday, July 23, to assist in receiving contests in the National Air Derby which began at Detroit Monday, July 21. The race, which will carry the planes over a nation-wide circuit, is of peculiar interest to Arkansas because one of the entrants in Little Rocket, an Arkansas designed and Arkansas built plane which, on test after completion at the Command-aire plant here last week broke all known speed decords for planes of its power.

The Dedby began at Detroit Monday with the first day's run ending at New York. The route today lies from New York to Cincinnati and Wednesday the planes are to jump from Cincinnati to ittle Rock and spend the night in this city. The racing planes are expected to begin arrivnig at the Little Rock airport in the early afternoon and when all are in will compose a fleet of the fastest baby ships in the world.

Little Rocket, designed and built by Voellnecke at the Command-aire plant and financed by a group of Little Rock business men, made 180 miles an hour on test, the highest speed ever attained in the history of aviation by a plane equipped with a motor of less than 120 horsepower. The ship is unique in that it is of laminated and plywood construction throughout, only the tops of the wings being covered with fabric. With the exception of fittings and the motor itself, a 90-horsepower Cirrus, there is no metal about it, the motor even being mounted in a frame of laminated oak.

The little ship weight only 610 pounds and in the last analysis is merely a motor with sufficient wing surface to carry aloft its weight and that of the pilot. Every precaution has been taken to avoid wind resistance, even necessary bolt-heads on the outside of the plane have been streamlined. The machine has a wing spread of only twenty-three feet and is only eighteen feet in length overall. A special mechanism for droping the ailerons permits a landing speed of ninety miles an hour.

Little Rocket is Plane Number 1 in the Derby, having been the first entry registered, and in the air may be distinguished by its red fuselage and silver wings and ailerons.

Arkansas Claims Oklahoma Convict

Hughes, Alias Dunbar, Returned as Parole Violator

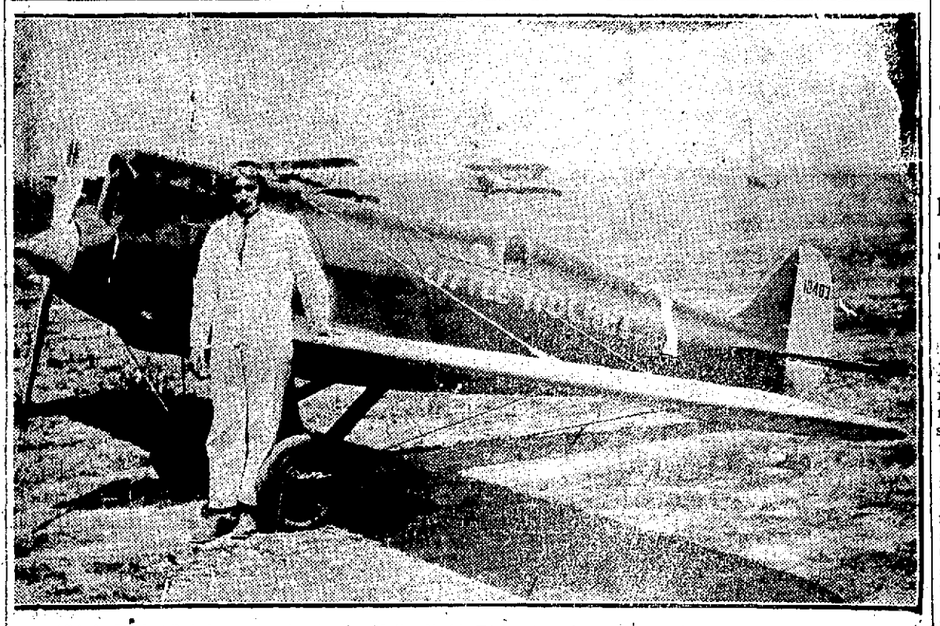
LITTLE ROCK, July 22.—(AP)—Alva Hughes, alias W. H. Dunbar, one time under sentence of death at the Arkansas penitentiary, was today in custody of Warden S. L. Todhunter who is returning him to Arkansas from McAlester, Okla., where Hughes has just completed a term in the Oklahoma penitentiary for grand larceny.

Hughes was originally sentenced to death by a Pope county jury in 1920. His sentence was later commuted to life, and then to 15 years. Finally he was paroled from the Arkansas penitentiary, and it is for alleged violation of this parole that he is being returned here today.

Slayer Surrenders in Murder Over Fish

M'CRORY, Ark. July 22.—(AP)—a coroner's jury was busy with the inquest, William Phelps, 76, came in today and surendered to county authorities for the killing of Hugh Barnes yesterday in a quarrel over some fish.

The "Little Rocket" States' Entry In Air Derby



"Little Rocket," Arkansas' entry in the National Air Dirby for planes powered with motors of less than 100 horsepower, which began at Detroit Monday, July 21, and its pilot, Lieut. Lee Gehlbach, former army flyer. Little Rocket was designed and built in Arkansas of Arkansas materials.

Flood Committee In State Today

Visit Two Arkansas Towns on Trip in South

GREENVILLE, Miss., July 22.—(AP)—With an itinerary through a corner of Arkansas mapped out for them, the Flood Control Committee left here early today on an inspection tour of the flood effected regions of the Mississippi valley.

Marianna and McGehee, Arkansas, will be the two towns of the state to be visited. The party expect to reach Memphis late in the day after a swing to the northeast.

Arriving here late Monday night the Congressional Flood Group announced that they had found conditions "better than expected," as to property values.

Hijackers Seize Mince Meat Rum

Stage Raid on Chicago Warehouse—Haul Away Forty Barrels

CHICAGO, July 22.—(AP)—Mince meat may be weak next winter.

Hijackers during the night made off with 40 barrels of rum from the Libby, McNeill & ibby warehouse in the Union stockyards valued at $80,000.

Seven robbers wearing overalls held 14 employes at bay after closing hours last night and for more than hour rolled the heavy kegs across the warehouse and loaded them into waiting trucks, then made good their escape after a round of shots with Chicago police.

The bandits entered the warehouse about mid-afternoon yesterday, mingling with ibby employes until after closing hours. They then rounded up the night crew, and followed the watchman on his rounds, compelling him to make his customary reports on the telephone as though all were well.

Police said it was one of the boldest and well planned robberies executed in Chicago in many years.

Legge Defends Federal Board

Says Board Organized to Help Farmers, Not Politics

WASHINGTON, July 22.—(AP)—Chairman Legge of the United States Farm Board said today that the report on wheat conditions by the Board had been termed a political scheme by many.

He stated that this is "political bunk" of the same kind "that put the farmers in their present unfavorable condition.

The board is fighting today to help the farmers and is not hiding behind President Hoover.

The "farm board," he said, was "created to assist the farmer" and not to "play politics."

Bulletins

CHICAGO, July 22.—(AP)—Patrick J. (Paddy Harmon, builder of Chicago's $7,000,000 railroad station and other large buildings in the city was fatally injured today when his automobile left the road and crashed into a ditch. He was driving from his home at Crystal Lake, Illinois, to Chicago.

NEW YORK, July 22.—(AP)—Dr. Walter M. Breckner, editor of the American Journal of Surgery since 1905, died suddenly today at his summer home in Long Island. He was 55 years of age.

Three Bands Plan To Attend Festival

Pine Bluff, Texarkana and ElDorado to Be Represented

Pine Bluff, El Dorado and Texarkana have each signified that they would have bands in the parade at Hope's Fifth Annual Watermelon Festival on August 7th, according to Homer Pigg, secretary of the Chamber of Commerce. The Texarkana Merchants Assocation advised the local chamber this morning that they would send their Fife and Drum corps for the occasion. El Dorado and Pine Bluff had already promised the local chamber that they would have bands in the parade.

These bands are in addition to several which will be placed in the parade by Fred Martin, director of the bands in each of a score or more nearby cities.

Grand Jury Hears Harry Brundidge

St. Louis Star Reporter Testifies in Lingle Murder Probe

CHICAGO, July 22.—(AP)—Harry T. Brundidge, whose articles in the St. Louis Star exposing alleged graft and racketeering among Chicago newspaper men in connection with Jake Lingle's death have created a sensation over the country, today had a chance to tell it all to the Cook County grand jury.

The grand jury, in session as a result of the inquiry into the crime of Lingle's murder, invited Brundidge to go before it, and he did.

Before entering the grand jury room he stated that none of his testimony before the secret body would be used in his newspaper articles.

Bank Robbers Seize $100,000 in Booty

HARTFORD, Wis., July 22.—(AP)—Three men robbed the First National Bank of this city at noon today and escaped with $100,000 after slugging the cashier and terrorizing employes and customers of the bank.

New Spanish Paper

ALBACETE, Spain, July 22.—(UP)—A new Republican publication, "La Voz del Pueblo," the Voice of the People, recently was founded here. It is a weekly.

Emmet Will Have Singing School

Night School Will Be Conducted For Next Two Weeks

M. L. Yandell of Dallas, Texas, and Otis Deaton of Fort Worth, Texas who represent the Stamps-Baxter Music company of Dallas, Texas, have opened a two weeks music school at the Baptist church in Emmet.

These men are from the leading music company in the south and are both widely experienced in teaching singing schools. This experience has been gained by teaching schools in almost every southern state.

At the present they are engaged in a school at Bluff City, Ark. This school is being held during the day and the men are making the drive to Emmet for the night school.

As soon as the Bluff City school closes a three week school will begin at Childester, Ark.

Hartsfield Heads Singers of County

Delegates Named For the State Convention August 9-10

A large crowd attended the Hempstead county annual singing convention held Saturday and Sunday at Antioch church, near Nashville.

Class singing and quartettes were features of the day, there being a number of noted class leaders present for the occasion.

Election of officers took up some time during the session, and the following oficers were elected for the coming year:

W. J. Hartsfield, president; Horace Kennedy, secretary and Frank May, sargeant-at-arms.

Delegates to represent Hempstead county at the state convention which meets in North Little Rock for two days session August 9 and 10, were appointed by the president. They are: Clifford Franks, Ervin Urrey, Erle Turner, Wash Hutson, Miss Vera Walker and Faye Roberts.

Air Mail Pilot Is Killed In Crash

Farmer Hears Crash as the Plane Falls on His Farm

BURBOX, Ohio, July 22.—(AP)—William Frederick Martin, 26, air mail pilot between Cleveland and Pontiac, Mich., was killed early today two miles west of here when his plane crashed.

The plane fell on the farm of Geo. Rentz, who said he heard the report of the crash, but paid little attention to it until an hour later, when passing through his field he discovered the wrecked plane.

There was no blaze or odor about the crashed plane, according to those who visited the scene of the tragedy.

Rain and a heavy fog extending over the section of the state is believed to have been responsible for the accident.

Cannon's Vote On Ice Monopoly Is Hit By Thompson

"Got Lower Ice for Hope," Cannon Shouts in Reply

PLENTY OF ACTION

Shover Springs Hears the Opening Speeches of County Tour

A spirited exchange between Emory A. Thompson, of Fulton, candidate for representative, and Curtis Cannon, of Hope, seeking re-election, marked the first session of the Hempstead county stump tour which began this morning at Shover Springs.

Speaking next to last at the morning session, Mr. Thompson appeared to be following a rather uneventful round of good speeches and campaign argument, when he wheeled on Mr. Cannon, who had just preceded him, and charged that Cannon voted for the ice monopoly bill that the last legislature enacted to forbid competitive ice companies.

"I call on Mr. Cannon for an explanation," Thompson shouted.

"You'll get it," replied Cannon, starting to climb up on the platform.

Reply Heard

Thompson was visibly disturbed by the interruption, but after a split-second, said, "Go ahead."

"The ice-bill had tremendous support, and I was fighting a lone hand," said Cannon. "The record will show that I first voted to table the bill. Later its passage became inevitable. I went to its proponents and pleaded with them. Finally they agreed to give Hope a 10-cent reduction in the price of ice, and on that understanding I finally voted for the bill."

Support of the Marlineau highway legislation, which must be reenacted in the 1931 session, was pledged by all the candidates for representative, 11 in number.

The highway issue in its local aspect was also taken up by the men in the county judge's race, whose speeches opened this morning's meeting. They spoke principally on the problem of getting farm-to-market roads as the state program approaches completion.

Suggests Referendum

Hugh Clark suggested in the county judge's campaign that if elected he would call a county referendum to determine by direct vote of the people whether the farm and home demonstration agent work should be carried on as an activity of the taxpayers. This drew the comment from H. M. Stephens ,another candidate for judge, that he would be guided in his attitude toward this work by the will of the majority.

The Shover Springs meeting was presided over by J. B. Beckworth, Democratic county central committeeman from that precinct, and the judges and representatives were the only candidates who spoke this morning. The meeting recessed for noon luncheon, with the candidates for county clerk, tax assessor, sheriff, road overseer and constable, and for district and state offices, scheduled to be heard this afternoon.

List of Candidates

Representative: I. L. Pilkinton, E. G. Steed, Leo Robins, Leffel Gentry, A. J. Robbins, J. M. Harper, H. W. Timberlake, W. J. Hartsfield, J. R. Reed, Emory A. Thompson, Curtis Cannon.

Sheriff and Collector: C. C. Stuart; George W. Schooley, Robert Evans, John L. Wilson, Jim E. Bearden, Riley Lewallen.

Tax Assessor: John Rigsdill, S. S. Robbins, Arthur C. Erwin.

County Clerk: Arthur C. Anderson, Frank May, Frank Y. Trimble.

County Judge: J. Mark Jackson, Hugh D. Clark, L. F. Higgason, Ruffin White, H. M. Stephens.

Constable: C. A. Shipp, C. P. Zimmerly, O. B. Hompson, all of DeRoan township; W. A. Arnold, Mine Creek; Arthur W. Powell and S. A. Powell, of Water Creek; W. B. Chism, Redland; R. A. Carrigan, Ozan township; B. F. Breed, Garland; J. E. Black, Bodcaw.

The campaigners appear at Rocky Mound tonight, and the program for the balance of the week follows:

Patmos—Wednesday morning and afternoon.

Spring Hill—Thursday morning and afternoon.

Guernsey — Friday morning and afternoon.

Detroit Voting on Recall of Its Mayor

Detroit, July 22.—(AP)—Detroit's first mayoralty recall election started off slowly today, with only a fair amount ofinterest indicated in voting during the morning. The election will determine the political fate of the present incumbent, Mayor Charles Bowles, against whom the recall measure is aimed.

Hope Star

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ALEX H. WASHBURN, Editor and Publisher

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"The newspaper is an institution developed by modern civilization to present the news of the day, to foster commerce and indutry, thru widely circulated advertisements, and to furnish that check upon government which no constitution has ever been able to provide."—Col. R. R. McCormick.

The Star's Platform

CITY

Apply the revenues of the municipal power plant to develop the industrial and social resources of Hope.

More city pavement in 1930, and improved sanitary conditions in the alleys and business back-yards.

Support the Chamber of Commerce.

COUNTY

A county highway program providing for the construction of a minimum amount of all-weather road each year, to gradually reduce the dirt road mileage.

Political and economic support for every scientific agricultural program which offers practical benefits to Hempstead county greatest industry.

Encourage farmer organizations, believing that co-operative effort is as practical in the country as it is in town.

STATE

Continued progress on the state highway program.

Fearless tax reform, and a more efficient government through the budget system of expenditures.

Free Arkansas from the cattle tick.

A Juvenile Diversion

THE fact that a good many boys in their early 'teens have taken up tree-sitting in a serious way, in various parts of the republic, is probably a good deal more significant than it appears on the surface.

Tree-sitting, in case you don't know, is a new sort of endurance contest. The lads get up in trees and see who can stick there the longest. On the ground are their young friends, ready to serve as "refueling crews" and pass sandwiches and bottles of pop up to the contestants. In one case in Milwaukee the neighbors chipped in 25 cents apiece and made up a pot of something like $13 for a lad who stayed in his tree for 36 hours. Now the habit is spreading, and every city of any size has its tree-sitters, perching in the trees with an atavistic reversion to Darminian type.

This, we repeat, is significant. For it brings this whole business of endurance records—airplane flights, flag-pole sitting, marathon dances and what not—down to its proper level, the level of the juvenile.

These youngsters, in other words, are acting normally. They have found a new stunt and they are playing with it for all it is worth. They are having a swell time out of it, and everything is as it should be.

But what a peculiar light it places all these adult endurance contest in. It assails one with the dreadful suspicion that these other things are, likewise, really diversions for children. They are childish forms of amusement, and the country would not get so het up over them if the majority of us were not still pretty childish in our mental processes.

What is the chief difference, anyway, between these youngsters in their trees and grown men circling about, week after week, in an airplane? The grown men are risking their lives a little more, perhaps; but otherwise the two stunts are much the same. Both appeal to undeveloped minds.

So these juvenile tree-sitters are doing us a service. They are helping us to get back our sense of proportion.

Prosperity and Purchasing Power

"IT would seem to be that the best advice anyone could give to the American people today would be to tell them to spend money freely. It is the free spending of money by the public that brings prosperity."

This is a portion of a letter recently received by a business man, and no doubt the opinion here expressed is shared by many. In view of the present financial depression and the fact that much of the depression is blamed on too free spending of money and to indebtedness for things that cannot be afforded, the following from the American Society for Thrift is interesting and instructive:

It is obvious, of course, that when people generally are not spending money, less money is in circulation. It is also just as true that over-spending by the people brings about conditions of inflation and economic unsoundness. Nothing is ever gained economically by people buying things they do not need. Nothing is ever gained economically by people refraining from buying what they should have and can afford.

It should be quite apparent that the widespread spending of money for things people do not need or cannot afford represents economic waste. Such conditions, therefore, cannot rightly be called the basis of prosperity. Manifestly the prosperity of a nation must rest on the purchasing power of the people. When people have resources back of them they are individually prosperous and are able to buy what they need but if they are continually spending money for the things they do not need and cannot afford—indulging in wasteful habits—they cannot permenently prosper.

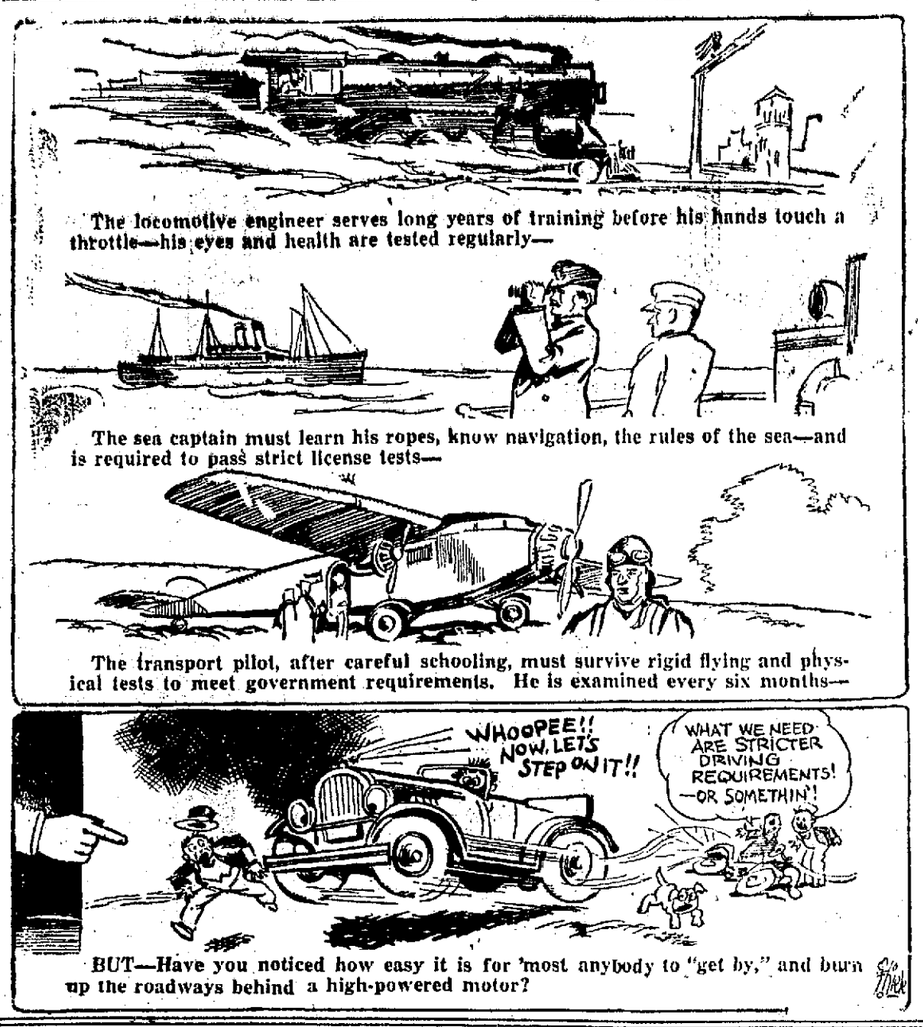
At the same time we must not overlook the fact that the standard of living of the American people is steadily improving. The bare necessities of life are not enough. We have our rightful conveniences, our comforts, our small luxuries. In this way we are developing new industries and furnishing employment for more people and more capital. All of this is within the meaning of true American progress and true American thrift. For America never goes backward.

One of the chief values of thrift is that it develops judgment in the administration of one's personal affairs. And this judgment must be used by us as the present time in deciding the proper balance to be maintained between spending and saving. We should not cultivate habits of miserliness, neither should we spend beyond our means. We must not be unmindful of the fact that we are dealing with problems of the future as well as the present. No man has a right to pauperize himself today and jeopordize his future independence under any circumstances or for any reason whatever. —*Hot Springs New Era.*

Our own notion is that general business will be good as soon as the general public settles down to the quaint, old-fashioned custom of working for a living instead of gambling for it.

Improvements cannot be secured for nothing but the cost of civic projects is reflected in the great changes wrought in Hope and other cities whose citizens have been progressive.

Something Auto Be Done About It!



Daily WASHINGTON LETTER

BY RODNEY DUTCHER
NEA Service Writer
(Copyright, 1930, NEA Service, Inc.)

WASHINGTON—Maj.-Gen. Ewing E. Booth, who has become assistant chief of staff in the U. S. army without ever graduating from West Point, used to be driving a laundry wagon around the streets of Pueblo, Colo.

He always knew his horses. At the age of 5 he rode horseback from Texas to Kansas with his father, who was in the horse and cattle business and frequently drove herds to Kansas and Missouri.

"Nobody ever walked then," the general recalls. "The cattle never had seen anyone on foot and they'd take after you."

Stopped Playing Polo

Now he umpires most of the army's polo games in Washington. He used to play polo himself, but once he saw an elderly general still trying to play and heard another officer yell: "Get out of the way and let the general hit it!" So Booth quit before his game began to suffer.

He was born in Kansas in 1880 and raised in Kansas and Texas.

At about 17 he took a westbound train and got off at Pueblo for no particular reason. Not knowing anyone and being very nearly broke he was glad to take a job clerking in a shoe store and he kept that for two years. The confinement annoyed him, however, and when the foreman of the Pueblo Steam Laundry offered him the driving job he snapped it right up.

Wagon driving was very good pay, the general recalls. He made $20 a week plus certain commissions which tended to keep the horses galloping. Not only was it very fine, outdoor work, says General Booth, but he got to know nearly everyone in town who sent their laundry out, including most of the very best people. And it wasn't so long before he had saved enough money to buy an interest in another laundry, which he owned and operated for years.

He became a member of the Colorado National Guard and the popular young man who had driven everybody's laundry around town was popular enough to be elected successively a lieutenant and the captain of his company. He served against striking miners at Cripple Creek and Leadville in the middle nineties.

Along came the Spanish War and he went to the Philippines with the 1st Colorado Volunteer Infantry.

Booth today says he owes his elevation to such high rank to "just luck." Other officers attribute it to his capacity for hard, important work of an unspectacular nature. But he has also had considerable initiative and it began to crop out in the Philippines.

In 1899 he was captain of the 36th U. S. Volunteer Infantry and the militiamen were about to be sent home. Booth thought he could create a new regular company out of the militia regiments and he wrote the suggestion to General Otis, commanding the Philippine department. The colonel of his regiment said in effect that Captain Booth was crazy and that everyone wanted to go home, but Booth was authorized to go ahead and organize after Otis had cabled Washington for the permission. Booth astonished everyone; by the time he had finished he had organized three new regiments.

Between June, 1918, and June, 1919, he rose from the captaincy to be a brigadier-general. After serving at Governor's Island and Camp Upton he commanded the Eighth brigade of the Fourth division in France and participated in such major engagements as St. Mihiel and the Meuse-Argonne offensive. He commanded the right column of the American army which went into Germany. Later he was made chief of the Service of Supply in France and had the large job of getting the A. E. F. out of the country and embarked for home.

BARBS

It may be out of season, but we know of a couple of Hunters who shot a record all to pieces.

The greatest vacation of all is to pitch a tent and sit down to rest in it. The tent—not the pitch.

An Ohio tourist lost a straw hat when it blew off and into a field where a cow was grazing. Hay! hay!

New York police have been instructed to be more quiet in the performance of their duties. Thre are times, no doubt, when people would like to have them keep absolutely still.

Canada expects to collect $300,000,000 from American tourists this summer. Wonder if that includes the rebate on the empty bottles?

Mount Vesuvius has burst into a state of active eruption. Here's hoping it'll lava good time.

Wonder if husbands really expect wives to believe them when they send a vacation postcard home reading, "Wish you were here."

Little Bopeep, who so easily lost her sheep, must have had the wool pulled over her eyes.

An, incidntally, whoever suggested that Little Boy Blue come blow his horn, ought be bawled out. Darn tootin!

A pittsburgh copule had a fancy plane wedding 3000 in the air—and like all other couples, right after the ceremony they "came down to earth."

Chicago paper says week-end picnickers left 30 tons of scrap paper in Lincoln Park, to prove they had been there. Just as if you couldn't see that many people.

Horse Of Movies Is Nearing Death

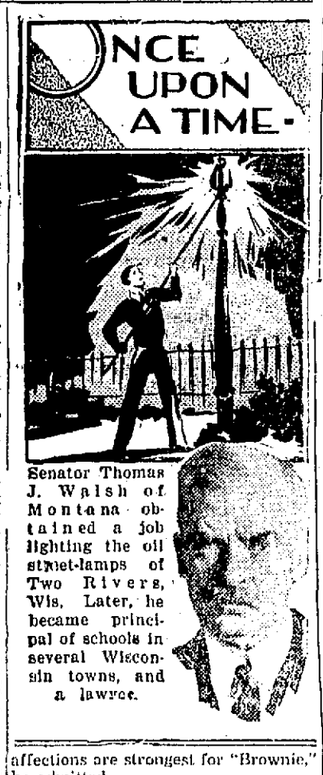
Brownie Carried Ken Maynard to Fame in Hero Parts

COLUMBUS, Ind., July 21.—(UP)—"Brownie," the horse that ehlped Ken Maynard to stardom on the circus lot and in the movies, has only a few months before it passes to the "Happy Stamping Grounds," or wrehever it is that noble horses spend eternity.

This assertion made by veterinarians, saddened the noted actor's vacations, saddened the noted actor's vacation at hsi home here this summer and he ordered that the horse be given every possible care.

The animal is 24 years old and lives a life of peace and quiet on the farm of W. H. Maynard, Ken's father. It was the first horse used by the actor in his stunts. Now he has a string of 16 he told admiring boys who clung around him while he was here. His affections are strongest for "Brownie," he admitted.

The brownie of today, with cracked hoofs and weakened body, bears little resemblance to the trim mare that Ken rode in past years when he was climbing to stardom. However, the horse will not be "shot to end her misery." That fact was made plain by the actor's father.



Senator Thomas J. Walsh of Montana obtained a job lighting the oil street-lamps of Two Rivers, Wis. Later, he became principal of schools in several Wisconsin towns, and a lawyer.

Wins Love Balm

NEA Los Angeles Bureau

Miss Forest Hope Wall, above, motion picture actress, withdrew her $100,500 breach of marriage suit filed at Los Angeles against Harry K. Thaw, New York millionaire and slayer of Stanford White, when a settlement was made out of court. She charged Thaw asked her to marry him in 1933 after a three-day courtship.

Shortage of Centimes

PARIS, July 22.—(UP)—French business men recently complained to the Ministry of Finance that there was an insufficiency of 50 centimes (approximately 2 cents) pieces in circulation and demanded a new stamp. The Ministry estimates there are 446 million 50 centime-pieces in circulation.

NOTICE, FOR SALE

Ehe Missouri Pacific R. R. will sell to the highest bidder at their freight house, Hope, Ark., at 10 a. m. August 2nd, the following: 1 box paint in oil, 1 pail paint in oil. Shippers Davis Paint Co., North Kansas City, Mo., consigned to their Order, notify G. Ward, Hope, Ark.

C. E. Shristopher,
22-2t. Agent Missouri Pacific

Build New Station

OSAKA, Japan, July 22.—(UP)—The Government Railways have started construction of a new station and train crews quarters at Minato-machi, near Namba. The building, of reinforced concrete and steel will cost about Yen 2,400,000 ($1,200,000) and will be ready by the end of 1932.

An air transport company is planning for nine-day flights by dirigible ballons that will carry 100 passengers between the United States and Japan by way of Honolulu and Manila.

Daily Cross-word Puzzle

ACROSS

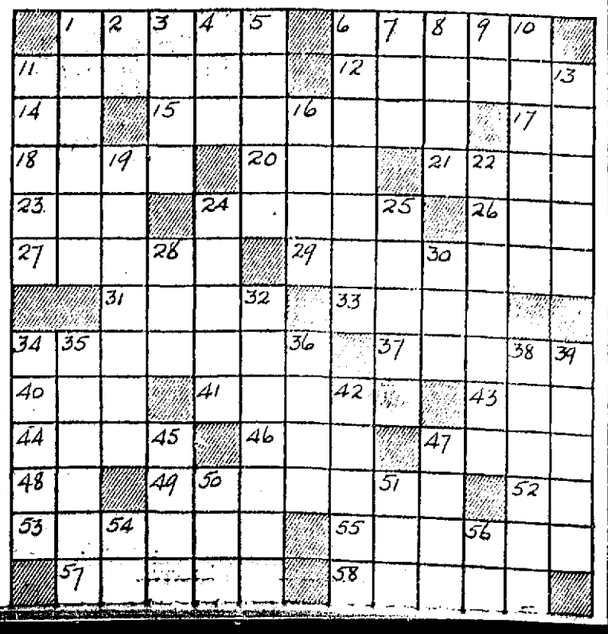
1. Village
6. Accumulate
11. Pay in advance
12. Animal enclosure
14. Slow-moving animal
15. Fruit
17. Prior: French
18. Ringlet
20. Addition to a building
21. Individual performance
23. Black cuckoo
24. Mohammedanism
26. Writing implement
27. Divide
29. One of an 18th century Norwegian religious sect
31. European mountain system
33. Bearing
34. More courteous
37. Dirties
40. Native metal
41. Important occurrence
43. Negative prefix
44. Takes a chair
46. Feminine name
47. Exchange premium
48. Sign of the infinitive
49. Stroking gently
52. The white plague: colloq.
53. Silk not yet twisted
55. Rents
57. Park in the Rockies
58. Roll of tobacco

DOWN

1. Being three in one
2. Pronoun
3. Gem
4. Knock
5. Funeral piles
6. Hail
7. Sound of a cow
8. Branches of learning
9. Older: abbr.
10. Light helmet
11. South American animals
13. Mountain pierced by the Simplon tunnel
16. Misfortunes
19. Brook
22. Thinking
24. Angry
25. Damp
28. Silkworm
30. New: comb. form
32. Priestly tribe of Israel
34. Pillars
35. Beautiful bird
36. Torn
38. Linger
39. Admirers of position
42. Fastens securely
45. Small quarrel
47. A king of the Amalekites
50. Broad thoroughfare: abbr.
51. Born
54. Plural ending
56. Continent: abbr.

Solution of Yesterday's Puzzle

E	V	E	S			H	I	E	W		M	E	L	T
R	A	R	E		B	A	L	S	A		A	L	E	E
I	N	S	T	R	U	M	E	N	T		R	O	S	E
S	E	T	T	E	R		S	E	C	T	A	N	T	S
			L	A	M	P		S	H	R	U	G		
L	A	P	I	D	A	R	Y		M	O	D	A	L	
O	P	E	N	S		E	U	T	A	W		T	O	I
S	I	N	G		R	E	C	A	N		P	I	G	S
S	A	T		H	E	N	C	E		B	R	O	I	L
	N	A	M	E	S		A	L	L	I	A	N	C	E
		G	I	M	P	S		S	E	C	T			
P	R	O	S	P	E	C	T		N	O	T	I	C	E
R	A	N	T		C	A	R	P	E	L	L	A	R	Y
A	L	A	E		T	R	I	E	S		E	R	I	E
M	E	L	D		S	E	P	T			D	E	B	S



SENATOR FREED HUTTO

LOWER TAXES — FEWER LAWS

In presenting to the Democratic voters of Arkansas my candidacy for the office of Lieutenant Governor, I shall confine myself largely to what are considered the duties of the Lieutenant Governor and the qualifications for meeting and performing these duties—not that you do not already know what the duties of the Lieutenant Governor are, but because many of our citizens are inclined to attach little importance to this office—much less than the position deserves.

The most important duty of the Lieutenant Governor, except when acting as Governor, is that of presiding over the sessions of the State Senate, including the appointment of the various committees provided for in this branch of the legislature.

Since I am not a candidate for Governor in the primary to be held on August 12th, and since the Lieutenant Governor has a vote in the Senate only in case of a tie vote, I am not going to attempt to presume upon the intelligence of the State's citizenship by outlining to you in a spread eagle speech or a Patrick Henry oration an elaborate platform, setting forth a list of reforms which I would have you believe that I would inaugurate, if elected, nor am I going to suggest any destructive policies, but I do want to tell you a few things about myself and my public service, that you may not know me may have some basis for judging my fitness for the office of Lieutenant Governor.

RECORD OF PUBLIC SERVICE

I was reared on an Arkansas farm. I served eight years as Clerk and Sheriff of Conway County. I served for several years on the City Board of Education in Morrilton, and in the same capacity at England, where I have lived for the past twenty years. In 1926 I was elected, without opposition, Senator from the 12th Senatorial District, composed of Lonoke and Prairie Counties. I was unanimously elected President Pro Tem of the 1927 Senate. By reason of this honor, I became Lieutenant Governor in 1928, when Governor Martineau resigned the governorship and Governor Parnell, then Lieutenant Governor became Governor of the State. In this position as Lieutenant Governor I presided over the Special Session of the Legislature in 1928, and it became my duty on different occasions to serve as Acting Governor.

My record of these official capacities is an open book, upon which I am willing to stand as evidence of my ability and qualifications for the office of Lieutenant Governor. I may have made some mistakes, but, if so, they were honest ones. I have endeavored at all times to serve the best interest of my people and the State.

A CONSTRUCTIVE PLAFORM

As to my platform or policies: If the Democratic voters of Arkansas elect me as their Lieutenant Governor, I will preside over the sessions of the State Senate with fairness and impartiality; I will exercise care in the selection of the various committees, to the end that just and needed legislation will be safeguarded; I will endeavor to prevent needless or unnecessary expenses during the sessions of the Senate, and, should I have occasion to cast my vote on any measure, such vote shall be cast for what I conscientiously believe to be for the best interest of the State. Should it devolve upon me at any time to act as Governor, I shall endeavor, so far as possible in State problems, to carry out the policies of the Governor whom you elect.

Arkansas is making wonderful strides in her educational and road-building programs. It behooves every public-spirited citizen in the State to encourage and assist in the development and completion of these programs. Good schools and good roads go hand-in-hand, and there should be no let-up on these programs. I cannot believe the people of the State will knowingly cast their votes for anyone upon whom there is the least suspicion of a willingness to interfere with the building of good schools and good roads.

Not only will I never perform any act which would in any way interfere with or retard the progress of education or road building in Arkansas, but I promise every contribution that is possible for me to make for the advance of education and the building of highways in the State.

No state has made greater educational progress during the past two years than our own State, and we cannot afford to cripple this progress or take any backward step in the State's advancement educationally.

HIGHWAYS AND SCHOOLS

In the 1927 session of the legislature, I gave my full support to the passage of the Martineau Road Law. I am stronger, if there be any difference, for this law today than I was at the time I aided in its passage. I am indeed glad that I had the privilege of taking some part in the enactment of this law, for I consider it one of the most progressive measures that has ever been placed upon our statute books, insuring, as it does, a splendid system of highways, while, at the same time, it removes from the shoulders of the farmer the curse of the Special Improvement District Tax. If you elect me your Lieutenant Governor, I shall oppose to the full extent of my influence and power any move or action that would in any way have the least tendency to weaken or interfere with this law or our road-building program. We must complete our main highways and build our farm-to-market roads.

I do not carry nor have I ever carried any chip on my shoulder. What we need in our present stage of progress in Arkansas is a closed season on strife, and on activities prompted by prejudice and selfish motives; and instead of seeking to destroy the good things which have been wrought, let us throw down our hammers and pick up our horns, and turn with a united shoulder-to-the wheels of the State's educational program, the road-building program, and the program for the bettering of conditions in and around our State Institutions, especially those of our State Hospitals.

In invite your investigation of my fitness for the office of Lieutenant Governor, and earnestly solicit your support and influence at the polls on August 12th.

Vote For
Senator Freed Hutto
For Lieutenant Governor

SOCIETY

Mrs. Sid Henry Telephone 321

To do your little bit of toil,
To play life's game with head erect
To stoop to nothing that would soil
Your honor or your self-respect;
To win what gold and fame you can,
But first of all to be a man.
To seek success in honest strife,
But not to value it so much
That, winning it, you go through life
Stained by dishonor's scarlet touch.
What goal or dream you choose, pursue,
But be a man what e'er you do.
—E. A. G.

Mrs. J. S. Conway, Jr., of Ozan was shopping in the city yesterday.

—o—

Mr. and Mrs. Corbin Foster have returned from a week's vacation visiting with relatives in Oklahoma City.

—o—

Mrs. at Robinson spent Sunday visiting with relatives in Benton.

—o—

Mrs. V. E. Smith and Miss Lucille Wiggins spent the wek end visiting in Little Rock.

—o—

Miss Alice Armstrong left Sunday for a week's vacation with friends and relatives in Little Rock.

—o—

Sheriff Dorsey McRae has returned from a business trip to Wyoming.

—o—

Mrs. S. G. Norton, Misses Anna and Mabel Norton and David Davis visited with relatives in Texarkana Sunday.

—o—

Theo . Witt and son Jack, have returned from a few days visit with relatives in Little Rock.

—o—

Mr. and Mrs. D. M. Stuart have returned from a visit with Mr. and Mrs. C. R. Evans in LaPeer, Mich

—o—

Miss Forrest Ruggles and brother, L. Ruggles left yesterday for a visit with relatives in Pittsburgh, Pa.

—o—

Mr. and Mrs. Brooks Schultz have returned from their wedding trip to St. Louis, Chicago and the Great Lakes.

—o—

Mr. and Mrs. B. Davis and Misses Irene and Janet Hooper of Fort Smith were week end guests of Mr. and Mrs. C. A. O'Neill.

—o—

Mrs. Henry Meyers and children left Sunday for a visit with Mrs. O. N. Armstrong in Little Rock.

—o—

Mrs. C. E. Roming and children left this morning for a visit with friends and relatives in Sulphur, Okla.

—o—

Miss Allie Hanegan entertained at three tables of Bridge yesterday afternoon at her home on South Elm street as special compliment to Miss Mary Merrifield of Helena. The room were bright and attractive with a quantity of mid-summer flowers. The high score favor went to Mrs. Billy Duckett and the honoree received an attractive gift of remembrance. After a series of pleasant games, the hostess assisted by Miss Louise Hanegan and Mrs. B. Duckett served a most tempting salad plate with iced tea.

THIS TYPE of white ballibuntl with black velvet ribbon trimming is a favorite with smart women of outhampton.

—o—

Mr. and Mrs. Roger McKennon of Little Rock are guests of Mr. and Mrs. Tully Henry.

—o—

Miss Winter Cannon entertained a party of her friends at the Hope Miniature Golf Course last evening. Following the game, delightful refreshments were served at Morelands. An out of town guest was Miss Charline Brooks, of Clarksdale, Miss., who is the house guest of her aunt, Mrs. J. M. Harbin and Mr. Harbin.

—o—

J. S. Conway, Sr., and Mrs. A. K. Holloway and little daughter, Mary Cornelia left today for a month's stay in Mineral Wells, Tex.

—o—

Mrs. H. A. West, Miss Hattie Anne Feild and Talbot Feild, Jr., left this morning on a motor trip to Galveston, San Antonio, Corpus Christie and other Texas points.

—o—

Plans are being completed for the Library Benefit to be given Wednesday and Thursday evenings from 8 to 11 o'clock at the Hope Recreation Park.2 Bridge , golf and good music, cool, out-door air the pleasure of contributing to a very worthy cause, the Hope Public Library, can all be had for the small sum of 35 cents. You are most cordially invited.

—o—

Misses Gladys and Princess Watson have returned from a week's visit with friends in Texarkana.

—o—

Mr. and Mrs. J. W. Patterson and son, J. W. Jr., returned Sunday night from a two weeks vacation spent in Galveston and San Antonio.

The Coolest Store In Town
Moreland's

TOMORROW THURSDAY

THE EYES HAVE "IT"
CLARA BOW
'Love Among the Millionaires'
A Paramount Picture
—and the voice has four great songs. You get a new thrill from the new Bow and her new beau!

PARAMOUNT NEWS
Comedy
THE NEW HALFBACK

TODAY ONLY
More Fun, Fuss and Feathers Than A Circus
—In—
"ONE EMBARRASSING NIGHT"
SAENGER

KONJOLA ENDS FIFTEEN YEARS OF SUFFERING

Man Had Despaired of Finding Relief—New Medicine Makes Good Again

MR. JESSIE J. RIGGS

Strange, but true, Konjola, the new and different medicine, seems at the very peak of its powers when pitted against the stubborn ills that, year after year, have hung on with the tendency of a bulldog. Take, for instance, the case of Mr. Jessie J. Riggs, R. F. D. No. 1, Webb City, Mo., who declares:

"At my age, 78, I had no idea that any medicine could help me, but Konjola surely touched the spot. For fifteen years I suffered, and all the medicine I tried proved worthless. I suffered so from rheumatism that I could not work for the past two years. My kidneys and bladder caused me to get up from seven to ten times a night. I have taken five bottles of Konjola and feel better than for 15 years. Rheumatis pains are gone, and I now do a full day's work as landscape gardner. I shall never cease to praise this splendid medicine that has done so much for me."

Konjola contains no alcohol, no nerve deadening drugs, no heart depressing chemicals. It needs no such ingredients its seeming wonders to perform.

Konjola is sold in Hope, Ark., at Briant's drug store, and by all the best druggists in all towns throughout this entire section. Adv.

MOM'N POP

In the Hands of the Law

By Cowan

Elks' Dance Promises To Be Best of Year

The dance on next Friday night to be given by the Elks for the benefit of their building fund, promises to be a good one.

The Elks urge all their friends in Hope to attend and help make the many visitors feel at home and enjoy the dance. Everything will be done for the comfort and pleasure of the danceers. The Elks have the coolest dance hall in Arkansas "Believe it or not."

Sheffield Speaks at Little Rock

Judge Satisfied With the Progress He's Made in State Race

LITTLE ROCK, July 21.—(AP)—Judge John C. Sheffield of Helena, candidate for governor on the democratic ticket, addressed delegates from county Sheffield organizations and supporters in the first state-wide Sheffield political rally here Sunday.

County Judge Charles Mitchell, of Harrisburg, Poinsett county, presided at the meeting, at which Judge Sheffield outlined his campaign program relative to the highway department and taxation.

Judge Sheffield advocated continuance of the principles embodied in the Martineau road law, which comes to an end this year with completion of the four-year highway program included in its provisions. He declared he will submit to the next legislature a highway program which will assure the completion of the state highway system; provide for county roads; provide "fair" division to counties and relieve all bonded counties.

He declared he will save the state bureaus and commissions as a means bureaus and commissions as a means of relieving tax burdens.

Reports were heard from delegations representing various sections of the state before the close of the rally.

The primary purpose of the rally was to determine the strength of his campaign throughout the state. Judge Sheffield pronounced himself satisfied.

His itinerary for the coming week included Cotton Plant, Augusta, Newport, Corning, Piggot, Rector, Marmaduke, Paragould, Marked Tree, Aubrey, Marion Manilla Osceola, Blytheville, Lake City, Walnut Ridge, Black Rock and Pocahontas.

Law Breaks Heart Of Indian Chief

Indian Dies When His Son Is Jailed For Elopement

TOOELE, Utah, July 22.—(UP)—Dave Eagle, veteran chief of an Indian tribe living in Skull Valley, withstood numerous hardships through life, but continued strong and healthy until he encountered one result of white man's law.

One of his sons eloped with an Indian girl from the Ibapah Indian chool. Because of her tender age, a pale face court sent the youth to the Utah state penitentiary.

Tribesmen claimed this killed old Dave Eagle. The aged chief, who was born somewhere back in the late thirties, was grief-stricken. He lost interest in life, and spent most of his waking hours weeping. He refused medical aid or other attention, and died.

Dave Eagle was one of the most picturesque and best known characters in this vicinity. He was always a friend of the white man, even in the early days when pioneers struggled across the alkali deserts west of here, when most Indians in the mountain region were fierce and unfriendly to the oncoming white people.

Personal Mention

Mr. and Mrs. Chas. H. Brumfield and Mr. and Mrs. Stanley W. Brumfield have returned to their homes in Texarkana. Having spent the week end here the guests of their parents Mr. and Mrs. T. H. Brumfield and family. Miss Georgia Brumfield returning with them where she will spend her vacation visiting relatives and friends.

—o—

Mr. McGrough of Mirling, Texas, Mr. Noel Woolsey of Andrews, Texas, and Floyd Woolsey of Columbus were visitors here yesterday.

—o—

Noel Woolsey of Andrews, Texas, visited Willie Johnson on North Hervey street yesterday.

—o—

Winners in Monday night's championship tournament at the American Legion Miniature golf course were, Miss Mary Billingsley, with a score of 51, and Nick Jewell, with a score of 46. An additional event, "Husband and Wife Tournament," is to be played Tuesday night.

—o—

Mrs. Tom Coleman and children, "Son," and Gladys, and Mrs. C. C. Westerman, spent Tuesday in Nashville.

—o—

Mr. and Mrs. Joe Heard have returned from a vacation trip to Galveston and other Texas points.

—o—

FOR SALE—At a bargain. 20 acres watermelons, two jersey cows—good ones. I pair mules. Extra good rain accepted as first payment. A. J. Arrington, Rt. 4, Hope. 22-3tx

Salute! Here Come the Colonels

At least two Kentucky colonels don't have to reprimand anyone for not coming to attention when they pass by on parade. They are Iola Sibbrel of Lexington, "Miss Kentucky," and Cleo Snyder, "Miss Louisville," who are shown here receiving their commissions from Governor Flem D. Sampson. The two new colonels will represent Kentucky in the International Pageant of Pulchritude at Galveston, Tex., in August.

The arrival of his sister-in-law and her husband and her militant suspicions bring about a number of riotous complications.

The whole cast acquit themselves well, particularly Ralph Lynn, Tow Wells and the inimitable Mary Brough in the role of an easily-shocked cleaning woman, while in Winifred Shotter, the heroine, is to be found a new screen star of great charm.

CARD OF THANKS

We desire to take this method of thanking our many friends who were so kind to us during our recent bereavement. Also for the many beautiful floral offerings.

Mrs. W. F. Crow,
W. F. Crow, Jr.
Mrs. Etta Odum.

Scintillating Farce to Show at Saenger Tonight

What is without doubt the best all-round British talking picture yet distributed in this country plays tonight at the Saenger theatre by Metro-Goldwyn-Mayer in the form of "One Embarrassing Night," a comedy-farce based on the London stage success, "Rookery Nook."

The plot introduces Gerald Popkiss as a young husband who becomes innocently embroiled in a complicated situation at a country cottage, starting with the arival of a pretty girl, a complete stranger, in pajamas.

'Duck-Leg' Cattle Still A Mystery

After Studying Question For Fifty Years Is Still Baffling

WASHINGTON, July 22.—(AP)—Texas' "duck-legged" cattle still are baffling to geneticists after 50 years of breeding.

The Journal of Heredity has found three conflicting accounts of the first appearance of these cattle, which are normal in every respect except that their legs are four to six inches shorter than the average.

One version is that the line developed from two black, white-spotted heifers, brought by Col. J. H. Parramore from Tuckapaw parish in Louisiana to Runnels county, Texas, in 1879, or a few years later.

Another is that it sprang from cattle on the Kenedy ranch in Willacy county where a few short-legged Dexter-Kerry cattle had been imported direct from Ireland in the early seventies.

A less specific account is that they were brought from France by early settlers along the coast country of Texas south and east of Gonzales.

Quoting Jay L. Lush of the Texas agricultural experiment station, the Journal says it is probable that the Texas duck-legs all trace back to a single origin or importation of trait which possibly may be identical with the short-leggedness of the black Dexter-Kerry cattle of Ireland.

Since there is no record of the duck-legs being made with the Irish cattle, there is a question whether the short-leggedness is genetically identical.

Physical examination points to an under-functioning of the pituitary body as the immediate cause of hereditary short-leggedness, but the fact that duck-legs always have been crossed with normal cattle may have removed accompanying factors which cause dwarfness in the Dexter-Kerrys.

It is significant that the cross-breeding produces no "in-betweens." The calves are either normal or the perfect duck-leg.

The appearance of purebred beef cattle on the ranges has reduced the once popular duck-legs to virtually a curiosity. Some cattlemen still breed them and insist they always are among the fattest and most thrifty in their pastures.

Free Trip Is Prize

PARIS, July 22.—(UP)—A group of Italian hotels has offered a novel prize of one round-trip to Venice and the Lido with everything paid, the voyage to be entirely de luxe. The prize is offered to the lady who wears the best evening gown at a well known dining and dancing establishment in Paris. The committee will be formed of prominent Parisian dressmakers, artists and writers.

Study Accident Causes

PARIS, July 22.—(UP)—The majority of automobile accidents are directly traceable to poor health of the drivers, according to a recent report made to the Academy of Medicine. A commission has been appointed by the Academy to probe further into the study and exert pressure on the government to include a physical examination in the requirements for a driving license.

Dyes Poison Blood

PARIS, July 22.—(UP)—Wholesale cases of blood poisoning for defective dyes used on shoes, clothing and furs have been reported to the Academy of Medicine. The Public Health Ministry has been informed and proper precautions are being studied.

Burglars Night

EDMONTON, Eng., July 22.—(UP)—Friday night is burglar's night in Edmonton, and after five consecutive Friday night raids local citizens formed watch parties and the police warned everybody to take their weekly, weekly wages upstairs.

Prescription Druggists

WARD & SON
"We've got it"
The leading druggists
Phone 62

GRAND Now!
Year's Comedy Gem
HE KNEW WOMEN
HIGH HAT COMEDY PACKED WITH LOW-DOWN LOUGHS
THURSDAY-FRIDAY
A Most Immoral Lady
—With—
LEATRICE JOY
Coming
"FOX FOLLIES OF 1930"

Notice To Golf Widows

Special Attraction Tonight

Mrs. Golfer: This is an opportunity to get out of the warm house for some cool, fresh air, and healthful, wholesome exercise. Also an opportunity to win a nice prize, in addition to free golf for the balance of the week.

American Legion Miniature Golf Course

Russian Girls Train for War Duty

VEA London Bureau.

Granted equality with men, young Russian women are even being trained in every branch of military art. Above you see a group of newly enrolled women soldiers receiving instruction in rifle shooting, while below a Soviet commander explains the working of an armored car to the fair recruits.

Enjoys Life at 49

"It was positively alarming to me the way I would tire so easily with the least exertion," says Mrs. G. W Neely of 2915 Seevers street, in Dallas. "I hardly knew what to do next, until heard that Herbine is helping so many. I got a bottle of it. Now I eat hearty meals and the food is nourishing me instead of souring in my stomach and filling me with gas. My housework is a pleasant duty now, compared to the way I used to drag it out and leave half of it undone."

Herbine is a vegetable liquid which does nothing more than help your stomach and bowels take care of the food you eat, so you will not have the gas which causes constipation, biliousness, sick headaches, sour stomach and indigestion.

Ward & Son Hope, Cresent Drug Co. Washington.

Gulf Coast
EXCURSION
August 1-2
Round Trip Fares to
GALVESTON

Class A	Class B
$11.50	$18.10

HOUSTON

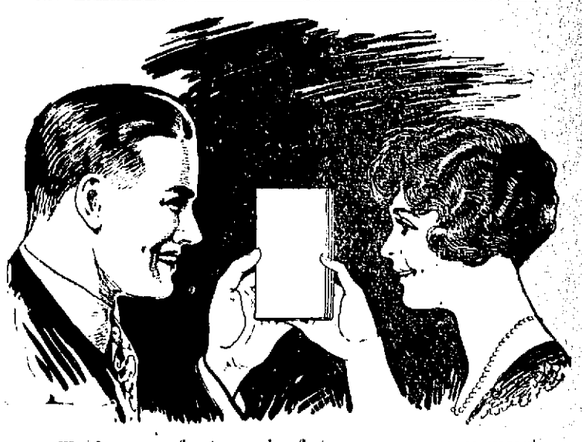
Class A	Class B
$10.50	$16.95

Tickets on sale for all trains (except Nos. 1*, 2, 21, 22, 25 and 26) leaving Hope August 1 and 2. Return limit midnight August 11. Class A tickets good in chair cars and coaches only. Class B tickets good in sleeping cars on payment of regular charges.

Galveston Beauty Pageant
August 2-6

Tickets-Information
C. E. CHRISTOPHER, Tiket Agt.
Missouri Pacific R. R. Co.

MISSOURI PACIFIC LINES
"A Service Institution"



To have a fortune in future years you must
SAVE MONEY!

Early day pioneers of Hempstead County, endured hardships unknown in this day and age, for a while. But their self-denial and industry led many of them to fortune.

You, too, must make sacrifices now, to get a head in the world. But success comes to the man who saves, and who takes advantage of opportunity which savings brings to him, sooner than you may think.

Start Saving Regularly NOW
We invite YOUR Banking Business

ARKANSAS BANK & TRUST CO
"Home of the Thrifty"
Hope Arkansas

THINK! HAVE MONEY! THINK! HAVE MONEY!

The cost of this publication to the taxpayers is the sum of $341.25.

ACT 118

PETITION FOR REFERENDUM

An Act Providing for the Levying, Collecting and Paying of a Tax on Income.

WHEREAS, this State has been negligent of its Wards in the Charitable Institutions, which is a disgrace to the people of a Great Commonwealth, and it is imperative that additional revenue should be provided to correct the fearful conditions which now exist; and

WHREAS, an equalization Fund should be provided to give equal Educational opportunities to the Boys and Girls of our Rural Communities; and

WHEREAS, Agricultural and Industrial development is now being retarded because of a policy to secure practically all of the Revenue from an Ad-valorem Tax, thus penalizing and discouraging ownership of property, while many who enjoy the benefits of Government and have large incomes, pay almost nothing to support the Government;

THEREFORE:

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

Article I—Short Title and Definition

Section 1. Short Title.—The Act shall be known and may be cited as the Income Tax of 1929.

Section 2. Definitions.—For the purposes of this Act and unless otherwise required by the context:

1. The word "Commissioner" means the Commissioner of Revenues of the State of Arkansas.

2. The word "Taxpayer" includes any individual, fiduciary or corporation subject to the tax imposed by this Act.

3. The word "Individual" means a natural person.

4. The word "person" includes individuals, fiduciaries, partnerships and corporations.

5. The word "corporation" includes joint stock companies or associations and insurance companies.

6. The term "domestic" when applied to any corporation or association, including partnership, means created or organized in the State of Arkansas.

7. The term "foreign" when applied to any corporation or association, including partnership, means created or organized outside of the State of Arkansas.

8. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity, for any person, trust or estate.

9. The word "resident" means natural persons and includes for the purpose of determining liability to the tax imposed by this Act upon or with reference to the income of any taxable year, any person domiciled in the State of Arkansas and any other person who maintains a permanent place of abode within the State and spends in the aggregate more than six months of the taxable year within the State.

10. The word "non-resident" when used in connection with this Act shall apply to any natural person whose domicile is without the State of Arkansas, or who maintains a place of abode without the State, and spends in the aggregate more than six months of the taxable year without the State.

11. The word "Tax Year" means the calendar year in which the tax is payable.

12. The words "Income Year" mean the calendar year or the fiscal year, upon the basis of which the net income is computed under this Act, if no fiscal year has been established they mean the calendar year.

13. The words "fiscal year" means an income year, ending on the last day of any month other than December.

14. The word "paid," for the purposes of the deductions under this Act, means "paid or accrued" or "paid or incurred," and the words "paid or "accrued," "paid or incurred" shall be construed according to the methods of accounting upon the basis of which the net income is computed under this Act. The word "received" for the purpose of computation of the net income under this Act means "received or accrued" and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this Act.

15. The words "foreign country" mean any jurisdcition other than one embraced within the United States. The words "United States," when used in a geographical sense include the States, the territories of Alaska and Hawaii, the District of Columbia and the possessions of the United States.

Article II—Imposition of Tax

Section 3. (a) On Individuals. A tax is hereby imposed upon and with respect to the entire income of every resident, individual, trust or estate, which tax shall be levied, collected and paid annually upon such entire net income as herein computed, at the following rates, after deducting the exemptions provided in this Act:

On the first $3,000.00 of net income or any part thereof, one (1%) per cent.

On the second $3,000.00 of net income or any part thereof, two (2%) per cent.

On the next $5,000.00 of net income or any part thereof, three (3%) per cent.

On the next $14,000.000 of net income or any part threof, four (4%) per cent.

On all net income in excess of $25,000.00 five (5%) per cent.

(b) On Corporations. Every corporation organized under the laws of this State shall pay annually an income tax with respect to carrying on or doing business equivalent to two (2%) per cent of the entire net income of such corporation as defined herein, received by such corporations during the income year; and every foreign corporation doing business within the jurisdiction of this State shall pay annually an income tax equivalent to two (2%) per cent of a proportion of its entire net income to be determined as hereinafter provided in this Act.

(c) On Incomes of Arkansas Property of Non-Residents. A like tax is hereby imposed and shall be assed, levied, collected and paid, annually, at the rates specified in this section upon and with respect to the entire net income as herein defined, except as hereinafter provided, from all property owned, and from every business, trade or occupation carried on in this State by individuals, corporations, partnership, trusts or estates, not residents of the State of Arkansas.

(d) On Railroads and Public Utilities. Every railroad or other public utility, whether organized under the laws of this State or any other state or the Federal Government, shall be subject to the provisions of this Act, and shall pay the income tax hereby levied upon that proportion of its entire net income applicable to the State of Arkansas as hereinafter described.

(e) Mode of Determining Taxable Income of Utilities. The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad, express service, telephone or telegraph business, or other form of public service, when such company is required to keep records according to the standard classification of accounting of the Interstate Commerce Commission, shall be the "net income" of such corporation as shown by their records kept in accordance with that standard of classification of accounts, when their business is wholly within the jurisdiction of the State.

When the business of such utility is partly within and partly without the State, their net income within the jurisdiction of this State shall be ascertained by taking their gross "operating revenues" within the State, including in this gross "operating revenues" within the State the equal mileage proportion within the State of their interstate business and deducting from their gross "operating revenues" the proportionate average of operating expenses or operating ratio for their whole business as shown by the Interstate Commerce Commission standard classification of accounts.

To the net operating revenues thus determined shall be added revenues from miscellaneous operations within the State, and other non-operating income from sources within the State, together with a proportionate part based upon the ratio of gross operating revenues from sources within the State to their entire gross operating revenues of all non-operating income from sources other than within this State and deducted therefrom miscellaneous operating expenses within the State and a proportionate part of all deductions from gross income as set forth in the Interstate Commerce Commission classification of accounts based upon the proportionate average of operating expenses for their whole business.

Section 4. **First Income to be Taxed.** Such tax shall first be assessed, levied, collected and paid in the year 1929 and with respect to the net income received during the calendar year 1928; provided, when the taxpayer's income year ends on any date other than December 31, 1928, only that portion of such annual income shall be taxable under this Act as is applicable to the calendar year 1928.

Section 5. **Income of Riduciaries.** 1. The tax imposed by this Act shall be imposed upon resident fiduciaries, which tax shall be levied, collected and paid annuallp with respect to:

(a) That part of the net income of estates or trusts which has not been distributed or become distributable to beneficiaries during the income year. In the case of two or more joint fiduciaries, part of whom are non-residents of the state, such part of the net income shall be treated as if each fiduciary had received an equal share;

(b) The net income received during the income year by deceased individuals, who at the time of death were residents and who have died during the tax year without having made a return;

(c) The entire net income of residents insolvent or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

2. The tax imposed upon a fiduciary by this Act shall be a charge against the estate or trust.

Section 6. **Exempt Organizations.** The following organizations shall be exempt from taxation under this Act:

(1) Fraternal beneficiary societies, orders of associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system and, (b) providing for the payment of life, sick, accident or other benefits to the members of such society, order or association of their dependents.

(2) Building and loan associations and cooperative banks without capital stock, organized and operated for mutual purposes and without profits, and foreign insurance companies.

(3) Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any prviate stockholder or individual.

(4) Business leagues, chambers of commerce, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit or any private stockholders or individuals.

(5) Civic leagues or organizations not organized for profit, but operated exclusively for the promotion of social welfare.

(6) Farmers or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or cooperative telephone companies or like organizations of a purely local character, the income of which consists solely of assessments, dues and fees collected from members for the sole purpose of meeting expenses.

(7) Farmers, fruit growers, or like organizations, organized and operated as sales agent for the purpose of marketing the products of members and turning back to them the proceeds of sales less the necessary selling expenses, on the basis of the quantity of produce furnished by them.

(8) Labor, agricultural or horticultural organizations, no part of the net earnings of which inures to the benefit of any private stockholder or member.

Article III—Computation of Tax

Section 7. **Net Income Defined.** The words "net income" mean the gross income of a taxpayer less the deductions allowed by this Act.

(a) The net income shall be computed upon the basis of the taxpaper's annual accounting period, either fiscal or calendar year, in accordance with the method of accounting regularly employed in keeping the books of such taxpayers.

(b) But if no such method of accounting has been employed or if the method employed does not clearly reflect the income, the computation shall be made upon such basis and in such manner as in the opinion of the Commissioner does clearly reflect the income.

(c) If the taxpayer's annual accounting period is other than a fiscal year as defined by this Act or he has no annual accounting period, or does not keep books, the net income shall be computed upon the basis of the calendar year.

Section 8. **Gross Income Defined.** (1) The words "gros income" include gains, profits and income derived from salaries, wages or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, royalties, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever. The amount of all such items shall be included in the gross income of the taxable year in which received by the taxpayer; provided, property sold upon what is known as the installment plan when the initial payment is twenty-five per centum or less, the income may be included for taxation in that portion of any installment payment representing gain or profit in the year in which payment is received, unless under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period.

(2) The words "gross income" do not include the following items, which shall be exempt from taxation under this Act:

(a) The proceeds of Life Insurance Policies and contracts paid upon the death of the insured to individual beneficiaries or to the estate of the insured;

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance, endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract;

(c) The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income);

(d) Interest upon the obligations of the United States or its possessions, or upon obligations of the State of Arkansas or any political subdivision thereof;

(e) Salaries, wages and other compensation received from the United States by officials or employes thereof, including persons in the military or naval forces of the United States:

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

(g) Dividends received from stock in any corporation, the income of which was assessable for the preceding year under the provisions of this Act.

(h) In the case of Life Insurance Companies there shall not be included in gross income such portion of any actual premium received from any individual policy holders as is paid back or credited to or treated as an abatement or premium of such policy holder within the taxable year.

Section 9. **Basis of Returns of Net Income.** 1. Taxpayers who customarily compute their income on a basis other than that of actual cash recepits and disbursements may, with the approval of the Commissioner, return their net income under this Act upon a similar basis. Taxpayers who customarily compute their income on the basis of an established fiscal year instead of on that of the calendar year, may, with the approval of the Commissioner, and subject to such rules and regulations as he may establish, return their net income under this Act on the basis of such fiscal year, in lieu of the calendar year.

2. A taxpayer may, with the approval of the Commissioner and under such regulations as he may prescribe, change his income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity and shall include in his gross income the distributive share of the net income of the partnership received by him or distributable to him during the income year.

4. Every individual, taxable under this Act, who is a beneficiary of an estate or trust, shall include in his gross income the distributive share of the net income of the estate or trust, received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed or other instrument creating the estate, trust or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution) ratably, in proportion to their respective interests.

Section 10. **Determination of Gain or Loss.** For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal or mixed, the basis shall be, in the case of property acquired before January 1, 1928, the assessed valuation of such property as on the county tax books as of that date, if such assessed valuation exceeds the original cost, and in all other cases, the cost thereof; except—

(a) In the case of such property which should be included in the inventory, the basis shall be the last inventory value thereof.

(b) In the case of property acquired by gift after the passage of this act, the basis shall be the same as that which it would have in the hands of the donor or the last preceding owner by whom it was not acquired by gift. If the facts necessary to determine such basis are unknown to the donee, the Commissioner shall use the assessed valuation of the property.

(c) In the case of such property acquired by gift on or before the passage of this Act, the basis for ascertaining gain or loss from sale or other disposition thereof shall be the assessed valuation.

(d) In the case of such property acquired by bequest, devise, or inheritance, the basis shall be the appraised value thereof upon which state inheritance tax or estate tax was paid.

2. The basis for ascertaining the gain derived or loss sustained from the sale or disposition of property, real, personal or mixed, acquired before January 1, 1928, shall be the assessed value thereof including improvements as of January 1, 1928, or the actual cost thereof; but—

(a) If its assessed valuation as of January 1, 1928, is in excess of its sale price at the time of disposition, the deductable loss shall be the difference between the assessed valuation on said date and the amount realized from the sale thereof less depreciation or depletion subsequently sustained.

(b) If the assessed valuation as of January 1, 1928, is less than the sale price, then the taxable gain shall be the excess realized over the said assessed valuation plus depreciation or depletion subsequently sustained.

(c) If the amount realized therefor is more than the cost price, but not more than its assessed valuation of January 1, 1928, or less than the cost but not less than its assessed valuation on January 1, 1928, no gain shall be included in and no loss deducted from the gross income.

3. For the purpose of this act, on an exchange of property, real, personal or mixed, for any other like property of similar value no gain or loss shall be recognized.

Section 11. **Exchange of Property.** 1. When property is exchanged for other property, the property received in exchange shall, for the purpose of determining gain or loss, be treated as the equivalent of cash to the amount of its fair market value, provided a market exists in which all the property so received can be disposed of at the time of exchange, for a reasonably certain and definite price in cash, otherwise, such exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor and no gain or loss shall be deemed to arise therefrom.

3. When, in connection with the reorganization, merger or consolidation of a corporation, taxpayer receives, in place of stock or securities, owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January 1, 1928, the fair market price or value thereof as of that date, if such price or value exceeds the original cost, and in all other cases the cost thereof, under regulations to be promulgated by the Commissioner.

Section 12. **Inventory.** Whenever in the opinion of the Commissioner the use of inventories is necessary in order to clearly determine the income of any taxpayer, inventories shall be taken by such taxpayer, upon such basis as the Commissioner may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

Section 13. **Deductions.** In computing net income, there shall be allowed as deductions:

(a) All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered, and including rentals, or other payments required to be made as a condition to the continued use or possession, for the purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

(b) All interest paid during the income year on indebtedness.

(c) Taxes paid or accrued within the income year, imposed by the authority of the United States or any of its possessions or of any State, territory or the District of Columbia, or of any foreign country; except inheritance taxes, and except income taxes imposed by this Act and taxes assessed for local benefits, or a kind tending to increase the value of the property assessed;

(d) Losses sustained during the income year and not compensated for by insurance or otherwise, if incurred in trade or business and such losses incurred in any transaction entered into for profit, though not connected with the trade or business; and such losses arising from fires, storms, shipwrecks, or other casualty, or from theft, and not compensated for by insurance or otherwise;

(e) Debts ascertained to be worthless and actually charged off the books of the taxpayers within the income year.

(f) A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion, provided, that in computing the deductions allowed under this paragraph, the basis shall be the cost (including in the case of mines, oil and gas wells and other natural deposits, the cost of development not otherwise deducted), and in the case of property acquired prior to January 1, 1928, assessed valuation of the property (or the taxpayer interest therein) on that date shall be taken in lieu of cost up to that date. The reasonable allowance under this paragraph shall be made under rules and regulations to be prescribed by the Commissioner; in the case of leases the deductions allowed my be equitably apportioned between the lessor and lessee:

(g) In the case of oil, gas wells, and mineral deposits which have been discovered through exploitation by owners or lessees, depletion will be allowed in an amount not to exceed 25 per cent of the gross income from the property during the income year; but such deduction shall not exceed 50 per cent of the net income of the taxpayer, (computed without allowance for depletion) from the property.

In no case shall the deduction under this section be less than it would have been if computed on the basis of the cost of the property.

(h) In the case of timber depletion will be allowed on basis of value established by the Bureau of Internal Revenue, U. S. Government, when such value is in excess of cost or assessed value, as provided for in paragraph (f) of this section.

(i) In case of taxpayers who keep regular books of accounts, upon an accrual basis and in accordance with standard accounting practices, reserved for bad debts and for contingent liabilities, under such rules and restrictions as the Commissioner may impose. If the Commissioner shall at any time deem the reserve excessive in any amount, he may restore such excess to income, either in a subsequent year or as a part of the income of the income year and assess it accordingly.

Section 14. **Items Not Deductible.** In computing net income no deduction shall in any case be allowed in respect of:

(a) Personal, living or family expenses;

(b) Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate;

(c) Any amount expended in restoring property for which an allowance is or has been made;

(d) Premiums paid on life insurance policies;

(e) Shrinkage in value of property.

Section 15. **Non-residents and Foreign Corporations.** If the entire trade of business of a non-resident individual or a foreign corporation is carried on in the jurisdiction of this State, the tax imposed by this Act shall be computed upon the entire income of such non-resident individual or foreign corporation.

In the case of Foreign Corporations or non-residents whose income is derived from sources partly within and partly without the State, the following items of gross income shall be treated as income from sources within the State:

1. Insurance premiums, interest on bonds, notes, or other interest bearing obligations or residents, corporate or otherwise; the amount received as dividends from domestic corporations (other than national banks or banks and trust companies organized under the laws of Arkansas, provided, income from money loaned by non-residents or foreign corporations or citizens of a foreign country shall not be included as taxable income), or from foreign corporations more than fifty per centum of whose gross income was derived from sources within the State; compensation for personal service or labor performed within the State; rents or ropalties from property any interest in property within the State; gains, profits, and income from the sale, operation or ownership of any property within the State.

2. From the items of gross income specified herein there shall be deducted the expenses, losses and other deductions properly apportioned or allocated thereto, and a ratable part of any expenses, losses, or other deductions which cannot be definitely allocated to some item or class of gross income. The remainder if any shall be included in full as net income from sources within the State.

3. (a) In the case of gross income derived from sources partly within and partly without the State, the net income may first be computed by deducting the expenses, losses, or other deductions apportioned or allocated thereto, and a ratable part of any expenses, losses, or other deductions which cannot definitely be allocated to some item or class of gross income; and the portion of such taxable income attributable to sources within the State may be determined by processes or formulas of general apportionment prescribed by the Commissioner with the approval of the Governor.

(b) Gains, profits and income from transportation or other services rendered partly within and partly without the State or from the sale of personal property produced by the taxpayer within and sold without or produced by the taxpayer without and sold within the State shall be treated as derived partly from sources without and partly from sources within the State, and such gains, profits, and the income shall be determined under such processes or formulas of general apportionment as are prescribed by the Commissioner with the approval of the Governor.

(c) Gains, profits and income derived from the purchase of personal property within and its sale without the State, or from the purchase of property without and its sale within the State shall be treated as derived from the country in which sold.

(d) A foreign corporation or a non-resident or citizen of a foreign country shall secure the benefit of the deductions and credits allowed by this Act by only filing or causing to be filed with the Commissioner a true and accurate return of his total income, corporate or otherwise, in the State in the maner prescribed in this Act, including therein all information which the Commissioner may deem necessary for the calculating for such deductions and credits.

(e) In the case of a failure to file a return the Commissioner shall collect the tax on such income and all property belonging to such foreign corporation, non-resident or citizen of a foreign country shall be liable for the tax.

Section 16. **Exemption. I. There** shall be duducted from the net income the following exemptions:

(a) In the case of a single individual, a personal exemption of Fifteen Hundred ($1,500.00) Dollars.

(b) In the case of the head of a family, or a married individual living with husband or wfie, a personal exemption of twenty-five hundred ($2,500.00) dollars. A husband and wife living together shall receive but one personal exemption of $2,500.000 against their aggregate net income; and in case they make separate returns, the personal exemption of $2,500.00 may be taken by either or divided between them.

(c) Four Hundred ($400.00) Dollars for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self support, because mentally or physically defective.

(d) In the case of fiduciary, if taxable under clause (a) of paragraph 1 of section 5, a personal exemption of Fifteen Hundred ($1,500.00); if taxable under clause (b) of said paragraph the same exemption as would be allowed the deceased, if living; if taxable under clause (c) of said paragraph, the same exemption to which the beneficiary would be entitled.

(e) In the case of a corporation, foreign or domestic, an exemption of Fifteen Hundred ($1,500.00) Dollars.

(f) In the case of a non-resident taxpayer, or a foreign corporation, the taxpayer shall be entitled to that proportion of the exemption granted by this Act that the gross income within the State bears to the entire gross income wherever earned.

income year shall determine the right incmoe year shall determine the right to the exemptions provided in this section; provided, that a taxpayer shall be entitled to such exemptions for husband or wife or dependent who has died during the income year.

Article IV—Returns

Section 17. **Individual Returns.** (a) Every resident individual owning property or doing business in the State of Arkansas, having a net income for the taxable year of, fifteen hundred dollars or over, if single or if married and not living with husbnad or wife; or having a net income for the taxable year of twenty-five hundred dollars or over, if married, and living with husband or wife, or head of a family, shall make a return under oath, stating specifically the items of gross income and the deductions and exemptions allowed by this Act.

(b) If a husband and wife living together having an aggregate net income of twenty-five hundred dollars or over, each shall make such returns, unless the income of each is included in a single joint return.

(c) If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or estate of such taxpayer.

Section 18. **Partnership Returns.** That every partnership shall make a return for each taxable year, stating specifically the items of its gross income and the deductions allowed by this Act, and shall include in the returns the names and addresses of individuals who would be entitled to share in the net income if distributed and the amount of the distributive share of each individual. The returns shall be sworn to by one of the partners.

Section 19. **Fiduciary Returns.** (a) That every fiduciary, except a receiver appointed by authority of law in possession of part only of the property of an individual, shall make return under oath for any individual trust or estate for whom he acts, when such returns are required by the provision of this Act, and for every trust or estate when the beneficiary is a non-resident and shall state therein that he has sufficient knowledge of the affairs of the individual, trust or estate for which return is made to enable him to make the return, and that the return is, to the best of his knowledge and belief, correct.

(b) Any fiduciary required to make returns under this Act shall be subject to all the provisions of this Act which apply to individuals.

Section 20. **Corporation Returns.** (a) That every corporation subject to taxation under this Act shall make a return stating specifically, the items of its gross income, and the deductions and credits allowed by this Act; the returns shall be sworn to by the President, Vice President, or other principal officer, and by the treasurer or assistant treasurer.

1. If any foreign corporation has no office or place of business in this State but has an agent in this State, the returns shall be made by the agent.

2. In case of a receiver, trustee in bankruptcy or assignees operating the property or business of a coporation, such receiver, trustee or assignees shall make returns for such corporation in the same munner and form as corporations are required to make returns, and any tax due on basis or such manner as if collected from the corporations of whose business or property they have custody or control.

(b) Returns made under this section shall be subject to the provisions of this Act.

Section 21. **Information at the Source.** Every individual, partnership, corporation, joint stock company or association or insurance company, being a resident or having a place of business in this State, members of partnership or employees in whatever capacity acting, including lessees, or mortgages, on real or personal property, fiduciaries, employers and all officers and employees of the State or of any political subdivision of the State or of any political subivision of the State, having the control, receipt, custody, disposal or payment, of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable anuals or periodical gains, profits and income, amounting to one thousand dollars or over, paid or payable during any year to any taxpayer shall make complete returns thereof under oath to the commissioner, under such regulations and in such form and manner and to such extent as may be prescribed by the commissioner with the approval of the Governor; and unless such income is so reported, the commissioner may disallow such payments as deductions or credits in computing the tax of the payer.

Section 22. **Time and Place of Filing Returns.** Returns shall be in such form as the Commissioner may from time to time prescribe and shall be filed with the Commissioner at his office at Little Rock on or before the fifteenth day of May; provided all returns for the first taxable year under this Act shall be field on or before the 15th day of August, 1929. In case of sickness, absence or other disability, or whatever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns and shall cause them to be furnished upon application, but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Section 23. **Failure to File Returns: Supplementary Returns.** If the Commissioner shall be of the opinion that any taxpayer has failed to file a return, or failed to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return, or a supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this Act.

If from a supplementary return, or otherwise, the Commissioner finds that any items of income, taxable under this Act, have been omitted from the original return, he may require the items so omitted to be disclosed to him, under oath of the taxpayer, and to be added to the original return.

Such supplementary return and the corection of original shall not relieve the taxpayer from any of the penalties to which he may be liable under any provisions of this Act. The Commissioner may proceed under the provisions of Section 24 of this Act whether or not he requires a return or a supplementary return under this section.

Article V—Collection and Enforcement of Tax

Section 24. **Time and Place of Payment.** 1. Except as otherwise provided in this Act the tax may be paid in two installments, each consisting of one-half (½) of the total amount of the tax, except—

(a) The first installment shall be paid to the Commissioner at the time fixed by law for filing the return and the second and filan installment shall be paid on or before six months after the date fixed by law for filing the return.

(b) When an extension of time for filing a return is granted the time for payment of the first installment shall be postponed, until the expiration of the period of the extension, but the time for the payment of the other installment shall not be postponed unless the Commissioner so provides in granting the extension.

(c) In any case for which the time for payment of any installment is, at the request of the taxpayer, postponed, there shall be added as a part thereof interest thereon at the rate of one-half (½) of one (1%) per cent per month from the time it would have been due if no extension had been granted.

2. The tax may be paid with uncertified check during such time and under such regulations as the Commissioner shall prescribe, but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Section 25. **Examination of Returns.** 1. As soon as practible after the return is filed, the Commissioner shall examine it and compute the tax, and the amount so computed shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner within ten days after demand upon the taxpayer by the Commissioner.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of one-half (½) of one (1%) per cent for each month or fraction of a month.

3. Whenever a return is filed and a certified public accountant, duly authorized under the law of Arkansas, certifies that he had made an audit of the taxpayer's records for the income year and has prepared the return to which his certificate is attached, such return shall be accepted by the Commissioner as prima facie true and correct.

4. If the understatement is false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and an additional one (1%) per cent per month or fraction of a month shall be added. In the event of such negligence or fraudulent returns the interest and damages herein imposed shall become due and payable on notice and demand of the Commissioner.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

6. If the amount of tax found due as computed shall be less than the amount theretofore paid, the excess shall be refunded by the Commissioner, under provisions of such regulations as may be prescribed by the Commissioner and approved by the Governor.

Section 26. **Additional Taxes.** If the Commissioner discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may at any time within two (2) years after the time when the return was due assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity, within thirty days, to confer with the Commissioner as to the proposed assessment.

The limitation of two (2) years to the assessment of such tax or additional tax shall not apply to the assessment of additional taxes upon fraudulent returns. After the expiration of thirty days from such notification, the Commissioner shall assess the income of such taxpayer or any portion thereof of which he believes has not theretofore been assessed and shall give notice to the taxpayer so assessed, of the amount of the tax and interest and penalties, if any, and the amount thereof shall be due and payable within ten days from the date of such notice.

The provisions of this Act with respect to revision and appeal shall apply to a tax assessed. No additional tax amounting to less than one dollar shall be assessed.

Section 27. **Warant for the Collection of Taxes.** If any tax imposed by this Act or any portion of such be not paid within sixty days after the same becomes due, the Commissioner shall issue a warrant under his hand and official seal, directed to the Sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer, found within his county, for the payment of the amount thereof with the added penalties, interest and the cost of executing the warrant and to return such warrant to the Commissioner and pay to him the money collected by virtue thereof by a time to be therein specified, not more than sixty days from the date of the warrant. The sheriff shall within 5 days after the receipt of the warrant file with the clerk of his county a copy thereof, and thereupon the clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the taxpayer mentioned in the warrant, and in appropriate columns the amount of the tax or portion thereof and penalties for which the warrant is issued and the date when such copy is filed; and thereupon the amount of such warrant so docketed shall become a lien upon the title to and interest in real property or chattels real of the taxpayers against whom it is issued in the same maner as a judgment duly docketed in the office of such clerk.

The said Sheriff shall thereupon proceed upon the same in all respects, with like effect, and in the same manner prescribed by law in respect to execution of a court of record, and judgment of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner.

If a warrant be returned not satisfied in full, the Commissioner shall have the same remedies to enforce the claim for taxes against the taxpayer as if the people of the state had recovered judgment against the taxpayer for the amount of the tax.

Section 28. **Action for Recovery of Taxes.** At any time within two years from date of assessment of any tax an action may be brought at the instance of the Commissioner by the Attorney General, in the name of the State, to recover the amount of any taxes, penalties and interest due, under this Act.

Section 29. **Tax upon Settlement of Fiduciary's Account.** 1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judges of said court finds that all taxes imposed by the provisions of this Act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit or otherwise. The certificate of the Commissioner is conclusive as to the payment of the tax, to the extent of said certificates.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner with the approval of the Attorney General, may on behalf of the State agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this Act, and payment in accordiance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

Article VI—Penalties

Section 30. **Penalties Imposed.** 1. If any taxpayer, without intent to evade any tax imposed by this Act shall fail to file a return of income or pay a tax, if one is due, at the time required by or under the provisions of this Act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, such additional amounts shall in no case be less than one dollar and an additional interest charge of one-half of one per cent for each month or fraction of a month during which the tax remains unpaid.

2. If any taxpayer fails voluntarily to file a return of income or pay a tax if one is due within sixty days of the time required by or under the provision of this Act, the tax shall be doubled, and such doubled tax shall be increased by one per cent for each month or fraction of a month from the time the tax was originally due to the date of payment.

3. The Commissioner shall have power, upon making a record of his reasons therefor, to waive or reduce any of the penalties provided in subdivisions 1 and 2 of this section or in subdivisions 3 and 4 of Section 25.

4. If any taxpayer fails to file a return within sixty days of the time prescribed by this Act, any judge of the Chancery Court, upon petition of the Commissioner, or any ten taxable residents of the State, shall issue a writ of mandamus requiring such a person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or on such day thereafter as the court shall fix, having regard to the speediest possible determination of the case, consistent with the rights of the parties.

The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in the country, and except as aforesaid, shall be returnable as the court shall order.

5. Any person who, with fraudulent intent fails to pay any tax or to make, render, sign or verify and return, or to supply any information, within the time required by or under the provisions of this Act, shall be liable to penality of not more than One Thousand (1,000.00) Dollars, to be recovered by the Attorney General, in the name of the State, by action in any court of competent jurisdiction.

6. Any person or any officer or employee of any corporation, or member or employee of any partnership, who with intent to evade any requirement of this Act or any lawful requirement of the Commissioner, shall fail to pay any tax or make, sign or verify any return or to supply any information required by or under the provisions of this Act, or who, with like intent, shall make, render, sign or verify any false or fraudulent return or statement, or shall supply any false or fraudulent information, shall be liable to a penalty of not more than One Thousand ($1,000.00) Dollars, to be recovered by the Attorney General in the name of the people, by action in any court of competent jurisdiction, and shall also be guilty of a misdemeanor and shall, upon conviction, befined not to exceed Five Thousand ($5,000.00) Dollars, or be imprisoned not to exceed five years, or both, at the discretion of the court.

7. Any certified public accountant who shall make a false certificate to any return as filed and offered to the Commissioner pursuant to paragraph 2 of Section 25 herein shall be guilty of a felony and shall, upon conviction thereof, be fined in any sum not to exceed One Thousand ($1,000.00) Dollars, or be imprisoned not to exceed one year, and his certificate shall be forthwith cancelled and revoked.

8. The Attorney General shall have the power, with the consent of the Commissioner, to compromise any penalty for which he is authorized to bring action under subdivisions 5 and 6 of this section. The penalties provided by such subdivisions shall be additional to all other penalties in the Act provided.

9. The failure to do any act required by or under the provisions of the Act shall be deemed an act committed in part at the office of the Commissioner in Little Rock, Arkansas.

The certificate of the Commissioner to the effect that a tax has not been paid, that a return has not been filed or that information has not been supplied, as required by or under the provisions of this Act, shall be prima facie evidence that such tax has not been supplied.

10. If any taxpayer, who has failed to file a return or has filed in incorrect or insufficient return and has been notified by the Commissioner of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner shall determine the income of such taxpayer according to his best information and belief and assess the same at not more than double the amount so determined. The Commissioner, in his discretion, may allow further time for the filing of a return in such case.

Article VII—Revision and Appeal

Section 31. **Revision by Commissioner.** A taxpayer may apply to the Commissioner for revision of the tax assessed against him, at any time within one year from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Commissioner shall grant a hearing thereon and if, upon such hearing, he shall determine that the tax is excessive or incorrect, he shall resettle the same accordingly and adjust the computation of the tax accordingly.

The Commissioner shall notify the taxpayer of his determination and shall refund the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

Section 32. **Appeal.** The determination of the Commissioner upon any application made by a taxpayer for revision of any tax, may be reviewed in any court of competent jurisdiction by a complaint filed by the taxpayer against the Commissioner in the county in which the taxpayer resides or has his principal place of business, within thirty days after notice by the Commissioner of his determination, given as provided in Section 31 of this Act. Thereupon appropriate proceedings shall be had and the relief, if any to which the taxpayer may be found entitled may be granted, and any taxes, interest or penalties paid found by the court to be in excess of those legally assessed, shall be ordered refunded to the taxpayer, with interest from time of payment.

The collection of income taxes under this Act shall not be stayed or prevented by any injunction, writ or order issued by any court; and no writ, order or process of any kind, staying or preventing the Commissioner from taking any steps or proceedings in the assessment or collection of any income tax, whether the same is legal, due or not, will be granted by any court or judge; but in all cases, the person against whom any income tax shall stand charged shall be required to pay the same and

cluding the penalties, notwithstanding under protest in writing, such ds as the Commissioner shall be thorized to receive; and upon such ment being made, the Commission- shall pay over the taxes and pen- lies if any, so collected, into the te Treasury, giving notice at the me to the State Treasurer that the ment was made under protest, hereupon the State Treasurer shall redit all such receipt to a special fund entitled "Income Tax Protest Funds."

The person so paying said taxes under protest may, at any time within thirty days thereafter but not afterwards, bring an action against the Commissioner for the recovery thereof in the Chancery Court of Pulaski County; and if it be determined in said action that such taxes and penalties, if any, were wrongfully or illegally collected for any reasons going to the merits, then the court before whom the case is tried shall certify that same were wrongfully collected and ought to be refunded, and thereupon the Commission shall issue his order to the State Treasurer to refund the said taxes and penalties, if any, to be repaid in conformity with the order of the court, and in preference to other claims against the State Treasurer.

There shall be no other remedy in any case of the illegal or wrongful collection of income taxes or the attempt to collect same than that provided in this Act.

Article VIII—Administration

Setcion 33. **Act to be administered by the Commissioner.** The Commissioner of revenues shall administer and enforce the tax herein imposed.

Section 34. **Powers of Commissioner.** 1. The Commissioner for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any taxpayer, shall have power to examine or cause to be examined by any agent or representative designated by him for that purpose, any books, papers, records or memoranda, bearing upon the matters required to be included in the return and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for its information, with power to administer oath to such person or persons.

2. That if any person summoned to appear under this Act to testify, or produce books, papers or other data, shall refuse to do so, the Circuit Court for the district in which such person resides shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers or other data.

3. All agents of the Commissioner shall have for identification purposes, proper credentials signed by the Commissioner and countersigned by the Governor.

Section 35. **Regulations.** The Commissioner, with the approval of the Governor, may from time to time make such rules and regulations not inconsisten with this Act as he may deem necessary to enforce its provisions.

Section 36. **Receipts for Taxes.** The Commissioner shall give to any person making any payment a full written or printed receipt, stating the amount paid, and the particular account for which such payment was made, and show for which installment same is paid.

Section 37. **Officers, Agents and Employees.** 1. The Commissioner may, with the approval of the Governor, appoint and remove a person to be known as the Income Tax Director, who under his supervision shall have the direction and control of the assessment and collection of the taxes imposed by this Act.

The Income Tax Director, with the approval of the Governor, may appoint such other officers, agents, deputies, clerks and employees as he may deem necessary, such appointees to have the duties and powers which the Commissioner may from time to time prescribe.

2. The salaries of all such officers, agents and employees shall be fixed by the Commissioner not to exceed the amounts appropriated therefor by the Legislature; and the Commissioner and such officers, agents and employees shall be allowed reasonable and necessary traveling and other expenses incurred in the performance of their duties, not to exceed the amounts appropriated therefor by the Legislature.

3. The Commissioner may require such of the officers, agents and employees as he may designate, to give bond for the faithful performance of their duties and in such sum and with such sureties as he may determine, and all premiums on such Bonds shall be paid by the Commissioner out of moneys appropriated for the purposes of this Act.

Section 38. **Supporting Oaths.** The Commissioner and such officers as he may designate shall have power to administer an oath to any person in respect to any return or report required by this Act or the rules and regulations of the Commissioner.

Section 39. **Publication of Statistics.** The Commissioner shall prepare and publish annually statistics reasonably available with respect to the operation of this Act, including amounts collected, classifications of taxpayers income and exemptions, and such other facts as are deemed pertinent and valuable.

Section 40. **Secrecy Required—Penalty for Violation.** 1. All reports and returns required by this Act shall be preserved for three years and thereafter, until the Commissioner orders them to be destroyed.

2. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Commissioner, Income Tax Director, any deputy, agent, clerk or other officer or employee, to divulge or make known in any way the amount of income or any particulars set forth or disclosed in any report or return required under this Act.

3. Nothing herein shall be construed to prohibit the publication of statistics, as hereabove provided, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney General or other legal representatives of the State, or the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding is necessary to recover any tax or any penalty imposed by this Act.

Article IX—Miscellaneous

Section 41. **Distribution of Tax.** The Commissioner shall pay to the State Treasurer on or before the 25th day of each month all taxes, interest and penalties collected under this Act during the preceding calendar month, which amounts shall be credited by the Treasurer as follows. The first Five Hundred Thousand Dollars ($500,000.00) annually to the Charities Fund; the next Seven Hundred Fifty Thousand Dollars ($750,000.00) annually to the Common School Equalization Fund; and all of the remainder to a Special Fund to be used solely for the purpose of reducing the State tax on property.

Section 42. **Unconstitutionality.** If any clause, sentence, paragraph or part of this Act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect or impair the remainder of this Act, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which such judgment was rendered. No caption of any sections or set of sections shall in any way affect the interpretation of this Act or any part hereof.

Secion 43. **Federal Tax Forms.** The Commissioner shall use, as far as possible and practicable for filing returns for income tax, the same form of blanks as is used by the United States down to the net income part thereof.

Section 44. **Emergency Clause.** All laws and parts of laws in conflict herewith are hereby repealed. It is hereby ascertained and declared that the Hospital for Nervous Diseases is inadequate to properly care for all who should be confined therein, to the end there are many persons of unsound mind at large, who are a menace to the public safety, and that said hospital as now equipped is inadequate to restrain those insane persons who are confined therein, so that there is danger of their escaping at any time and imperil the safety of the public; that there are hundreds and hundreds of persons desiring to enter the Tuberculosis Sanatarium who cannot now be accommodated there, because that institution has neither room, beds nor facilities for additional people, as a result said consumptives at large are spreading the disease amongst their families and friends; that the funds to be raised by this Act will be used for the better care of the charitable wards of this State and to provide better for the rural schools of this State; and it is therefore ascertained and declared that it is necessary for the public peace, health and safety that this Act go into immediate operation, and accordingly it is provided that this Act shall take effect and be in force from and after its passage.

Approved: March 9, 1929.

CERTIFICATE

I, Jim B. Higgins, Secretary of State of the State of Arkansas, do hereby certify that the foregoing and hereto attached instrument of writing is a true and perfect copy of Act No. 118, "An Act Providing for the Levying, Collecting and Paying of a Tax on Incomes," approved March 9, 1929, the original of which was filed for record in this office on the 9th day of March, 1929.

In Testimony Whereof, I have hereunto set my hand and affixed my official seal. Done at office in the City of Little Rock, this 12th day of April, 1929.

(SEAL) (Signed) JIM B. HIGGINS, Secretary of State.

The above petition for a referendum was filed in the office of the Secretary of State on the 2th day of June, 1929.

Each elector may vote for or against the above Act.

FOR INCOME TAX ACT OF 1929. the same being Act No. 118 of the General Assembly of Arkansas of 1929, entitled, "An Act Providing for the Levying, Collecting and Paying of a Tax on Incomes", and known as the Income Tax Act of 1929.

AGAINST INCOME TAX ACT OF 1929. the same being Act No. 118 of the General Assembly of Arkansas of 1929, entitled, "An Act Providing for the Levying, Collecting and Paying of a Tax on Incomes", and known as the Income tax Act of 1929.

Witness my hand and official seal of this office this 8th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State.

INITATIVE ACT NO. 1.

To provide for the reverent daily reading of the English Bible without comment in all public tax supported schools of the State of Arkansas up to and including High School.

Each elector may vote

FOR INITIATED ACT No. 1

AGAINST INITIATED ACT NO. 1

An Act to provide for the reverent daily reading of the English Bible, without comment in the public tax-supported schools of the state of Arkansas up to and including high schools, and providing a penalty for the violation thereof.

WHEREAS, the Supreme Court of the United States has held that "This is a Christian Nation" and that the Bible is not a sectarian book;

WHEREAS, the Bible was generally read in the public schools of this country until, in recent years without sanction of law, it was crowded out;

WHEREAS, fourteen state supreme courts have held it proper to use the Bible in the public schools and it is now read daily by law in all the public schools of Main, Massachusetts, New Jersey, Deleware, Pennsylvania, Kentucky, Tennessee, Alabama, Georgia, Florida, Idaho, and many great cities, where live thirty seven million people;

WHEREAS, the Constitution of Arkansas says, "Religion, morality and knowledge being essential to good government" and "Intelligence and virtue being safeguards of liberty and the bulwark of a free and good government;"

WHEREAS, the Bible is the principal source of our civilization and the best book in the world on good citizenship and good government;

THEREFORE,

BE IT ENACTED BY THE PEOPLE OF THE STATE OF ARKANSAS:

SECTION 1. That every teacher or other person in charge shall provide for the reverent daily reading of a portion of the English Bible without comment in every public tax-supported school up to and including every high school in the State in the presence of the pupils; and prayer may be offered or the Lord's prayer repeated; PROVIDED, that no pupil shall be required to take part, and that any pupil shall be excused from the room on written request of a parent or guardian.

SECTION 2. That every teacher or other person in charge of any public tax-supported school up to and including every high school in this State who shall wilfully violate the terms of this Act shall be subject to a fine of not more than twenty-five dollars for each offense and upon a second conviction, the position held by such teacher or other person shall automatically become vacant and any contract for the services of such teacher or other person shall become null and void.

SECTION 3. That all laws and parts of laws in conflict herewith are hereby repealed and this Act shall be in full force and effect on and after January 1st, 1931.

Petition for initiating the above Act was filed in the office of the Secretary of State on the 3rd day of July, 1930.

Each elector may vote for or against the above Act.

WITNESS my hand and the official seal of the office of the Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State.

PROPOSED CONSTITUTIONAL AMENDMENT NO. 20

"The purpose of this Amendment provides that the Highway Commission shall be elected one member from each Congressional District by the qualified electors of each Congressional District and provides for an audit of the State Highway Department.

Each elector may vote

FOR AMENDMENT No. 20

AGAINST AMENDMENT NO. 20

INITIATIVE PETITION

To Provide for the election of the Highway Commission and an audit of the Highway Department.

SECTION 1. Hereafter the number of members of the State Highway Commission shall always be the same as the number of Congressional Districts in this State; one member of such Commission to be a resident of, and elected from, each congressional District, the electors of each such district to vote only upon the nominee or nominees from that District. The members of the Commission first elected under the Constitutional Amendmen shall serve until January 1st, 1933, and until their successors are elected and qualified.

SECTION 2. Each person so elected as a member of said commission shall be not less than thirty years of age, and shall be the owner of real property in the District from which he is elected.

SECTION 3. Within 24 hours after the adoption of this Constitutional Amendment is declared, the Secretary of the State of Arkansas shall issue a proclamation directing the Sheriffs of the several counties to order an election to be held on the 9th day of January, 1931, for the purpose of electing members of the State Highway Commission. The respective sheriffs shall give 20 days notice of such election according to Section 3717, Crawford & Moses Digest of the Statutes of Arkansas; and such special election shall be conducted and canvassed and the results declared in all respects according to the laws now governing the holding of special elections to fill vacancies in the office of Congressman; provided the result of such election shall be declared within fifteen days from the date thereof. The persons elected at such special election shall assume office immediately upon the official declaration of the result of such election.

SECTION 4. Provided further, that in any political party desire to hold a primary election to nominate candidates for such positions, the governing Central Committee of such party shall meet on or before December 8th, 1930, and order the holding of such primary election to be held on December 18th, 1930. The governing Central Committee of such political party shall on or before December 23rd, 1930 declare the results of soch primary election, and shall not later than December 29th, 1930, certify the name of its nominees for such positions to the Secretary of State, and shall pay the fees required by law for such nominees to the State Treasurer. The corrupt practice pledge required of candidates at other primary elections shall be filed by candidates in such primary on or before December 15th, 1930; provided that reelection authorized herein and not to any other primary election.

SECTION 5. Each member of said Commission shall receive a salary of $2,000 per annum. Said Commissioners shall elect a Director of Highways; such Director of Highways not to be a member of the Commission and to be a graduate engineer with at least ten years experience in road building. Such Director of Highways shall retain office until removed by the Commission, and during his tenure of office he shall be in active charge (subject to the supervision of the Commission) of all operations of the State Highway Department. After assuming office the Commissioners elected at said election authorized to be held on January 9, 1931, shall immediately cause a thorough audit of the affairs of the Highway Department to be made by some competent firm of accountants; the expense of such audit to be borne out of the Highway Fund.

SECTION 6. This Constitutional Amendment is not intended to repeal any existing laws affecting the State Highway Department except insofar as they may conflict herewith, and all laws and parts of laws in conflict herewith are hereby repealed. This Constitutional Amendment shall be in effect from and after its adoption.

Initiative Petitions for the above proposed Constitutional Amendment were filed in the office of the Secretary of State on the 3rd day of July 1930.

Each elector may vote for or against the above Constitutional Amendment.

Witness my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

Seal) JIM B. HIGGINS, Secretary of State

PROPOSED CONSTITUTIONAL AMENDMENT NO. 21

"The purpose of this Amendment to the Constitution is to prohibit the General Asembly from increasing present rates for State property taxes or increasing any other State taxes, except after a favorable vote of the qualified electors of the State".

FOR AMENDMENT NO. 21

AGAINST AMENDMENT NO. 21

INITIATIVE PETITION

"The General Assembly shall not increase the total of the present rates for property taxes now levied for State purposes, nor increase any other rate of taxation for State purposes, except after the approval of the majority of the qualified electors voting thereon at a general election, or a special election called for the purpose".

Initiative petitions for the above Constitutional Amendment were filed in the office of the Secretary of State on the 3rd day of July, 1930.

Each elector may vote for or against the above Constitutional Amendment.

Witness my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State

PROPOSED AMENDMENT NO. 22 TO THE CONSTITUTION

"The purpose of this Amendment to the Constitution is to provide that the Governor, Treasurer, and Auditor shall ascertain the State revenues available for appropriations and prohibiting the Legislature from making appropriations in excess of such revenues, and limiting the expenses of sessions of the Legislature, and making the Treasurer and sureties on his official bond liable for any payment from the Treasury in excess of such limits."

Each elector may vote

FOR AMENDMENT NO. 22

AGAINST AMENDMENT NO. 22

Providing for an amendment to the Constitution of the State of Arkansas as follows:

"The Governor, Treasurer of State and Auditor of State shall compose a board and as such shall report to the Secretary of State thirty days prior to each regular or special session of the General Assembly, a careful estimate of all the appropriable revenues for the period for which the appropriations shall be made, in which shall be set out in detail the several sources and the purposes for which they are collected. The Secretary of State shall file and record in full, the report upon a record kept for the purpose.

"The General Assembly shall not make appropriations in excess of the appropriable revenues as shown by the last report of the Board to the Secretary of State plus any additional revenues, if any, authorized by the General Assembly while in session, to be estimated by the Board and reported to the Secretary of State. There shall be no diversion or appropriation of revenues to any other purpose than that for which they are collected. Appropriations in excess of appropriable revenues for each purpose estimated, and reported as herein provided, shall be ratably reduced except those to pay sums and allowances fixed by the Constitution and to pay the public debt, as evidenced by negotiable obligations, and shall be so treated by the disbursing officers of the State. The expense of a session of the General Assembly in excess of salary and mileage of members, is limited to an average of eight hundred dollars per day. The Treasurer of State, and the sureties on his official bond, shall be liable for the recovery of any money paid out of the treasury contrary to the provisions of this Amendment."

Initiative petitions for the above proposed Constitutional Amendment was filed in the office of the Secretary of State on the 3rd day of July, 1930.

Each elector may vote for or against the above Constitutional Amendment.

WITNESS my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State

PROPOSED CONSTITUTIONAL AMENDMENT NO. 23.

"The purpose of this Amendment to the Constitution is to provide that no bill passed by the Legislature shall become a law unless the journal entries showing its passage have been made and reported to each House and filed with the Secretary of State before adjournment of the session at which the bill is enacted and providing that within thirty days after the Legislature adjourns a citizen or taxpayer may bring suit and show by proof that any proposed act was not validly passed".

Each elector may vote

FOR AMENDMENT No. 23

AGAINST AMENDMENT NO. 23

INITIATIVE PETITION

"No bill passed by the General Assembly shall become a law unless the journal entries showing its passage in each House shall have been permanently made and reported to each House, and the journals showing its passage filed with the Secretary of State before the adjournment of the session at which the bill is passed. A bill not passed by the General Assembly in accordance with the provisions of the Constitution shall be declared void by the courts in cases now provided by law, and in other cases where a direct suit to annul it is brought by a citizen or taxpayer against the Secretary of State within thirty days after the adjournment of the session at which it was enacted, and in such suit proof on authenticity or passage of the bill shall not be confined to the journal entries".

Initiative petitions for the above proposed Constitutional Amendment were filed in the office of the Secretary of State on the 3rd day of July, 1930.

Each elector may vote for or against the above Constitutional Amendment.

Witness my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State

PROPOSED AMENDMENT NO. 24 TO THE CONSTITUTION

"The purpose of this amendment to the Constitution is to provide that the Governor shall call special elections on referendum petitions on bills enacted by the Legislature when petitioned for, and to fill vacancies in offices provided for by Article VII of the Constitution, required by the Constitution to be filled by special election, and shall not be exempt from mandamus to compel the performance of these duties."

Each elector may vote

FOR AMENDMENT NO. 24

AGAINST AMENDMENT NO. 24

INITIATIVE PETITION

Providing for an amendment to the Constitution of the State of Arkansas, as follows:

"Where a special election on a referendum petition is petitioned for on State measures under the Initiative and Referendum Amendment to the Constitution, or there is a vacancy in office to be filled by special election under Section 50 of Article VII of the Constitution, it is the duty of the Governor to promptly call such special election; and the Governor by virtue of his office, shall not be exempt from mandamus to compel performance of this duty."

Initiative petitions for the above proposed Constitutional Amendment were filed in the office of the Secretary of State on the 3rd day of July, 1930.

Each elector may vote for or against the above Constitutional Amendment.

WITNESS my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State

PROPOSED CONSTITUTIONAL AMENDMENT NO. 25

"The Purpose of this Amendment to the Constitution is to prohibit reduction in the compensation of the Judges of the Supreme Court, except by Amendment to the Constitution."

Each elector may vote

FOR AMENDMENT NO. 25

AGAINST AMENDMENT NO. 25

INITIATIVE PETITION

"The compensation of judges of the Supreme Court shall be as now provided by law, and shall not be diminished except by amendment to the Constitution".

Initative petitions for the above proposed Constitutional Amendment were filed in the office of the Secretary of State on th 3rd day of July, 1930.

Each elector may vote for or against the above Constitutional Amendment.

Witness my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State

PROPOSED AMENDMENT NO. 26 TO THE CONSTITUTION

The purpose of this amendment to the Constitution is to prohibit inheritance or death taxes in excess of the amount of the estate tax levied by the United States Government."

Each elector may vote

FOR AMENDMENT NO. 26

AGAINST AMENDMENT NO. 26

INITIATIVE PETITION

Providing for an amendment to the Constitution of the State of Arkansas, as follows:

"No inheritance or death tax shall hereafter be levied on the estates of receased persons, except on state taxed by the United States Government, and then not in excess of the amount of such Federal Tax."

Initiative petitions for the above proposed Constitutional Amendment were filed in the office of the Secretary of State on the 3rd day of July, 1930.

Each elector may vote for or against the above Constitutional Amendment.

WITNESS my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State

PROPOSED AMENDMENT NO. 27 TO THE CONSTITUTION

"The purpose of this Amendment to the Constitution is to prohibit proceedings for the re-assessment of values on which full payment of taxes has been made, except for actual fraud of the taxpayer."

Each elector may vote

FOR AMENDMENT NO. 27

AGAINST AMENDMENT NO. 27

INITIATIVE PETITION

Providing for an amendment to the Constitution of the State of Arkansas as follows:

"After the assessment and full payment of any general property, privilege or excise tax, no proceedings shall be brought or maintained for the reassessment of the value on which it is based, except for actual fraud of the taxpayer."

Initiative petitions for the above proposed Constitutional Amendment were filed on the office of the Secretary of State on the 3rd day of July, 930.

Each elector may vote for or against the above Constitutional Amendment.

WITNESS my hand and the official seal of the office of Secretary of State this the 7th day of July, 1930.

(Seal) JIM B. HIGGINS, Secretary of State

DANCING JUDITH

BY CORALIE STANTON and HEATH HOSKEN

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BEGIN HERE TODAY

JUDITH GRANT, artist's model, loves ALAN STEYNE, who is also loved by CHUMMY MORLEY, her best friend. Chummy had loved Steyne years ago, and lost her memory when he went away; so, though he loves Judith, Judith insists it is his duty to marry Chummy, who regains her memory when she sees him again. Judith studies dancing and becomes a star in a musical show backed by RICHARD WYON; later, however, she learns Wyon is merely an agent for BRUCE GIDEON, a financier who is infatuated with her. She vows to save money and pay Gideon back, so people will not think she is obligated to him. Meanwhile, Chummy learns Judith and Steyne are in love and breaks her engagement on the eve of her marriage. Judith visits at Gideon's home and is asked by MADAME DE TOROS, his sister, if she intends to marry him.

NOW GO ON WITH THE STORY

CHAPTER XXXVI

MADAME DE TOROS walked in front of Judy toward the door. The girl noticed the little nervous, jerky movements of her small, dark head, that were due to the weight of her great, pearl-tipped diamond crown.

At the door she stopped, and, passing Judy, went back to the dressing table, where she removed the ornament, taking out its fastenings—about a dozen platinum hairpins.

"It's so heavy," she said, while Judy waited.

"I'd rather die than wear a thing like that," the girl replied, adding generously: "But you look awfully smart in it. You remind me of a queen I saw in Rome. She came to the theater. She was awfully nice to me."

Amicably chatting, the two passed down the staircase into the little paneled room where supper was laid. Gideon awaited them alone.

"Mr. Glyn couldn't come—was prevented at the last minute," he explained. "And Gosstelvitsch has broken his wrist. His man just telephoned. Awkward thing for him, isn't it? But I expect he's well insured. I regret you two ladies will have to put up with me. It's too late to get any one else."

"I'm *famishing*," Judy replied. "I'll have some of that nice stodgy-looking pie."

The telephone bell rang through the flat. Gideon rose and went out.

"You're wanted, Thirza," he said to his sister, when he came back.

He accompanied her out of the room, and came back alone.

"It's my sister's husband ringing her up. He rang up at home, and they put him through here."

• • •

HE gave her a cigaret, lit it, and put a light to a spirit lamp on which was a Turkish coffeepot—an elaborate thing that Judy always admired, made of copper, with gold coins let in at the lip, and a band of turquoises all round the rim.

He came and sat down next to her; she leaned her arms on the table. She was getting tired. She hoped Madame de Toros would not be long.

"Your sister asked me why you broke off your engagement," she said, for something to say.

"What did you tell her?"

"That I didn't know."

"You know very well, Judy. I did it for you."

"You never told me so."

"That wasn't necessary. You knew it all right." His voice sank. "I broke it off because I couldn't stand the girl. I was mad with love for you. And she made scenes. It cost me a pretty penny—two hundred thousand dollars I had to pay that old scoundrel, her father. Otherwise she'd have sued me."

Judy shrugged her shoulders.

"What a pot of money!" she said. "You shouldn't have been engaged if you didn't want to marry her."

"I don't want to marry anybody, Judy. It was a fool idea. I think I wanted to make you jealous."

"Oh, la, la!"

The little careless exclamation, half amused, half contemptuous, had hardly left her lips when, quite suddenly, she felt that something was wrong. She did not know what. It was just a feeling.

She looked at the man by her side. There was something about his eyes that she didn't like. He was breathing heavily. One large, flashy hand was straying on the back of her chair.

Judy knew the signs. She kept her head.

"The coffee is boiling over," she said coolly.

As he went across the room to lift the pot, dripping with the thick, brown, strong-smelling beverage, she rose from her seat and walked around the table. She did not think he was drunk, but she knew he had had enough to drink.

The flat was very silent. She strained her ears to catch his sister's voice talking to her husband over the telephone.

Gideon came toward Judy with a brimming cup.

"I thought it had to boil three times," she said.

"What does it matter?" he asked thickly.

"I like my coffee properly made, thanks," she laughed. "I won't have any. It keeps me awake, anyhow."

He came around the table to her side. She did not edge away, but stared at him.

"Judy," he said, "you know why I broke off with Luna Colt. I never cared a pin about her. I never wanted her. I only want you, Judy—you know that. You know what the world says about us?"

• • •

SHE laughed on a high, hysterical note.

"Oh, as to that!"

"As to that."

He repeated her words with a meaning that sank into her brain very, very slowly. At the same time he put out his hand toward her.

She eluded him and ran to the door. In the hall it was very still. She ran into the library, where his private telephone was. The room was empty. Nowhere did she hear his sister's voice, or any human voice.

"What's the matter?" she cried, her voice shrill pitched, her skin turning to gooseflesh all over her bare arms. "Where is your sister? Where is she?"

Gideon stood bulkily in the doorway of the little dining room.

"She has gone home, Judy," he said very softly. "She asked me to say good night to you."

Judy rushed to the front door. She rattled the handle and found it locked.

"The door is locked!" Judy said. "Unlock it!"

Gideon did not speak.

"Unlock it at once!"

The smile on his face maddened her, but she knew that above all things she must keep her head. He was not drunk; for that he was the more dangerous.

"Not just yet, Judy," Gideon said.

She crossed the hall and ran upstairs into the bedroom where she and Madame de Toros had removed their wraps.

She found Madame de Toros' cloak gone. Her diamond crown with the big pearl tips, which she had taken off and laid on the dressing table, was gone, too.

Judy ran downstairs again. Gideon still stood in the doorway, smiling.

"Where's your sister?" she cried furiously. "A nice thing of her to go away like that and leave me alone!"

"Why should my sister suppose that you did not want to stay, Judy?" the man asked. "She knows that you and I are good friends."

"I bet the telephone was all a bluff! You disgusting brute! You got her out of the way so that you could"—she laughed, rallying all her nerve—"so that you could play this silly joke on me!"

"It isn't a joke, Judy! You've been playing the fool with me. It's got to stop. Why did you go about with me everywhere? Why did you make me get rid of Luna Colt? Why did you drive me mad, so that I could think of nothing but you by night and day? What did you mean by it all?"

"Nothing! Nothing!"

"That won't do, Judy. You've got to mean something. Come back into the room here, and don't look at me like a little wild cat."

"Unlock the door and let me go, please!" she said, making her voice wheedling, like a child.

"No, Judy. Come and be friends."

• • •

HE took a step toward her.

"I shall yell the house down," she said suddenly. The words rattled in her throat.

"Not the slightest use. There's only my man up at the top, right at the end of the corridor; and whatever he heard, he wouldn't take any notice."

The words, softly spoken and complacent, frightened her more than anything else. She backed up the stairs.

"Please unlock the door!"

"No, Judy. You wanted it this way. You've led me on; you've dangled me on a string for months. Now—now it's my turn!"

She went very cold and still. She saw him through a mist. He looked like a wild beast. She thought of him as a tiger, licking his jaws. She had seen the wild beast in him before, but never so fierce that it could not be tamed.

Fascinated, she stared at him, unable to move. He meant to make her pay!

He came up to her and put his hand on her shoulder. He was murmuring a string of words, but she did not hear one of them.

She wished that she could pray. Why had no one ever taught her to pray? Why had no one ever told her about God? She felt a dull anger against the world.

She remembered that Dan prayed. Words came to her that she had often heard him repeat. They jangled in her brain. Gideon's hoarse voice was close to her ear. Everything was a blur, but through the gathering darkness she saw his eyes, bloodshot, covetous—the eyes of a man who will wait no longer.

Quite suddenly and simply, without meaning to, she raised her hand and made the sign of the cross. She had never done such a thing before.

It was almost like a miracle.

Gideon started back as if some one had struck him a blow. He seemed to reel.

In that moment Judy got her chance. Her brain cleared. The mists were dissipated. In a flash she remembered that the hall window just near her opened upon the garden, and outside was a tiny platform from which an iron fire escape led down to the ground.

Like a cat, she sprang sidewise to the window and flung it open. Before Gideon had recovered himself she had swung herself over the ledge and was clambering down the iron stairway to liberty.

Her training had stood her in good stead. She was down on the ground before the man could draw his breath. As her feet touched the earth, she heard his ugly shout of baffled rage.

The shining night was above and around her. She trembled from head to foot and began to whimper, like a lost child. She had neither cloak nor money, and she stood with bare arms and neck in her bright dress on the grass.

Just as she was going away, she heard a window up above her open again. She looked up. Flying through the air came her opera cloak of white satin and lace, and her pretty vanity bag with the tortoise-shell mounts.

And then her high spirit and her almost insane excitement made her call out in soft mockery:

"Thank you, Mr. Punch! Good night!"

She caught a flying taxi, and when she reached her hotel, she found that she had been crying bitterly without knowing it.

(To Be Continued)

Storm Death Toll May Reach 100

11,000 Houses Destroyed as Damage Mounts Into Millions

TOKYO, July 21.—(AP)—With partial returns Sunday placing the known dead in one district, Kiushiu island, at 65, the death toll of the violent typhoon which swept Southern Japan and Korea Friday was expected to exceed by far the 100 mark.

Officials estimates of property damage fro mthe same area ran high. Nearly 11,000 houses, including dwellings, shops, schools and public buildings were totally destroyed while more than 31,000 others were damaged badly.

More than 750 vessels, mostly small fishing craft, were sunk, many in the sheltered harbor of Nagasaki, and 126 were missing.

Estimates of damage throughout the affected areas ran as high as $100,000,000 yen (about $50,000,000).

Sweeping in from the Pacific ocean at a velocity exceeding 100 miles an hour, the typhoon, the worst in a generation, crossed the Loochoo islands, Kiuschiu island, crossed the Indian sea and twisted its way int oKorea.

Three provinces, Keishonando, Keishohokudo and Chuselhokudozn bore the brunt of the typhoon in Korea. This area, still suffering from floods which claimed at least 285 lives reported five dead, 14 injured and many missing in addition to heavy prperty danlage from the typhoon.

Torrential rains accompanied the lashing winds.

POLITICAL ANNOUNCEMENTS

For Secretary of State
ED F. M'DONALD

For State Senator
(20th District, Hempstead and Nevada Counties)
LAWRENCE L. MITCHELL
CARL MUNN

County Election, August 12, 1930.

For Sheriff
J. E. BEARDEN
RILEY LEWALLEN
JOHN L. WILSON
ROBERT (BOB) EVANS
GEORGE W. SCHOOLEY

For County Judge
H. M. STEPHENS
J. MARK JACKSON
RUFFIN WHITE

For Tax Assessor
JOHN W. RIDGDILL
SHIRLEY ROBINS

For Road Overseer
(DeRoan Township)
SID TAYLOR

For County Clerk
FRANK MAY
FRANK Y. TRIMBLE

For Constable
(DeRoan Township)
O. B. (Jack) THOMPSON
C. A. SHIPP

Robinson Endorsed by Grant Co. Democrats

SHERIDAN, July 20.—Senato Joseph T. Robinson was endorsed in his candidacy for re-election by the Grant County Democratic Central committee at its meeting here Saturday.

The committee commended Mr. Robinson's work for Arkansas and his record in Washington and also pledged its support for his nomination as the Democratic nominee for president in 1932.

Parnell Announces Speaking Engagements

Governor Parnell's speaking engagements for the balance of this month are as follows:

July 22—Gurdon, 7:30 p. m.
July 25—Stuttgart, 3:00 p. m.
July 25—Pine Bluff, 8:00 p. m.
July 31—Grenbrier, 2:30 p. m.

To improve their physical condition men who wor kin the depths of an Idaho mine are treated by ultra-violet rays for an hour each day to make up for the sunlight they miss.

Italians are building a passenger ship that is planned to be the world's swiftest, being designed to cross the Atlantic from Gadiz, Spain, to New York in four and a half days.

Quick Results At Low Cost — — — With

STAR WANT ADS

And remember—the more you tell, the quicker you sell.

RATES: 1 insertion, 10c per line, minimum 30c
3 insertions, 7c per line, minimum 50c
6 insertions, 6c per line, minimum $1.00.
26 insertions, 5c per line, minimum $4.00.
(Average 5 1-2 words to the line)

The Want Ad Phone Number Is 768

FOR RENT

FOR RENT—Three unfurnished rooms to couple without children 503 West Division street. 21-3tp

FOR RENT—My home at 603 South Pine street. Dan Godbold. Phone 620. 21-3tc.

Vote for Joe Campbell for Road Overseer of DeRoan township. 22-3tp

FOR RENT—Rooms for rent with board. Mrs. S. R. Young. Phone 394W

FOR SALE

FOR SALE—An excellent registered Jersey male calf. 15 days old. From best strain of Jersey cows. Resire to sell at once. E. E. Austin 18-3t.

FOR SALE—One Thoroughbred cock 14 months old. Mash fed. Can be bought for $1.50. Please see or write at once. Fay Samuel, Rt. 5 Hope. 18-3tp

FOR SALE—Used Koken barber chair, in good condition. J. W. Gist, Ozan, Ark. 21-3tx

FOUND

FOUND—A group of automobile keys wired together. Responsible party may claim same by identifying keys and paying for this ad. Apply Star office. 19-3tc.

NOTICE!

NOTICE—Have splendid framed photos of Lee, Jackson and Jeff davis, along with valuable historical data, which I would like to donate to Daughters of Confederacy or other organization. W. H. Robison, Rt. 4 Hope 21-3tc

A PAGE of SPORT NEWS

HOOKS AND SLIDES

by William Braucher

I Intend to Forget—

THAT in the springtime I picked the Washington American League baseball team to finish the season in seventh place, two whole notches below the team known as the Chicago White Stockings.

—That I picked Jack Sharkey to defeat Max Schmeling very quickly by a knockout in their strange struggle at the Yankee Stadium.

—That I became all hot and bothered when the Cleveland Indians climbed into first place in the month of June by beating the Macks in three straight games, and even publicly made statements to the effect that the American League fight was a four-team affair.

—That I wagered $2 on a horse named High Foot to win the Kentucky Derby and scoffed at wise counsellors who told me that Gallant Fox was a great race horse.

A Few More

THAT I thought Whichone would kick a lot of dust into that same Gallant Fox's countenance in the Belmont.

—I believed George Simpson could not be beaten on the cinder path in 100 yards of running by any man alive, and thought he would beat Frank Wykoff at Chicago and Eddie Tolan at Vancouver in the 100 meters.

—I chose a damp corner of the cellar for the resting place of the ball club known as the Boston Nationals.

—I figured the Brooklyn ball club would play enough baseball to bring them not higher than sixth place.

—I thought Babe Ruth would crumble under the burdens of advanced years and be out of the lineup most of the summer.

—It was a highly original idea of mine own that Bill Tilden was a washed up old gentleman with no chance to win his game.

DID YOU KNOW THAT—

A PITCHER named Ray Moss may be the very man who wins a pennant for the Flatbush flock . . . he's a late starter, always waiting until July to win a ball game and then usually slaying everybody . . . he's strong, too, and can work in and out of turn. . . . John Joseph McGraw buys his suits six at a time and likes the checkered ones. . . . Art Shires got a pop single the other day . . . it was one of those looping Texas leaguers, and plenty lucky . . . when Art returned to the bench, his only remark was, "Well, I guess you've got another Willie Keeler on this club. Did you see me drop that one where I was looking?" . . . The Brooklyn hitter's real name is Floyd Caves Herman . . . When Babe Ruth opens his haberdashery store, it ought to be a great place to have a ball autographed.

—The boat representing the United States Naval Academy, which floundered in the Hudson, was my choice to win the intercollegiate regatta at Poughkeepsie.

Wait! There's More

I HAD an idea that George Godfrey would defeat the Primo Carnera in the battle of the behemoths.

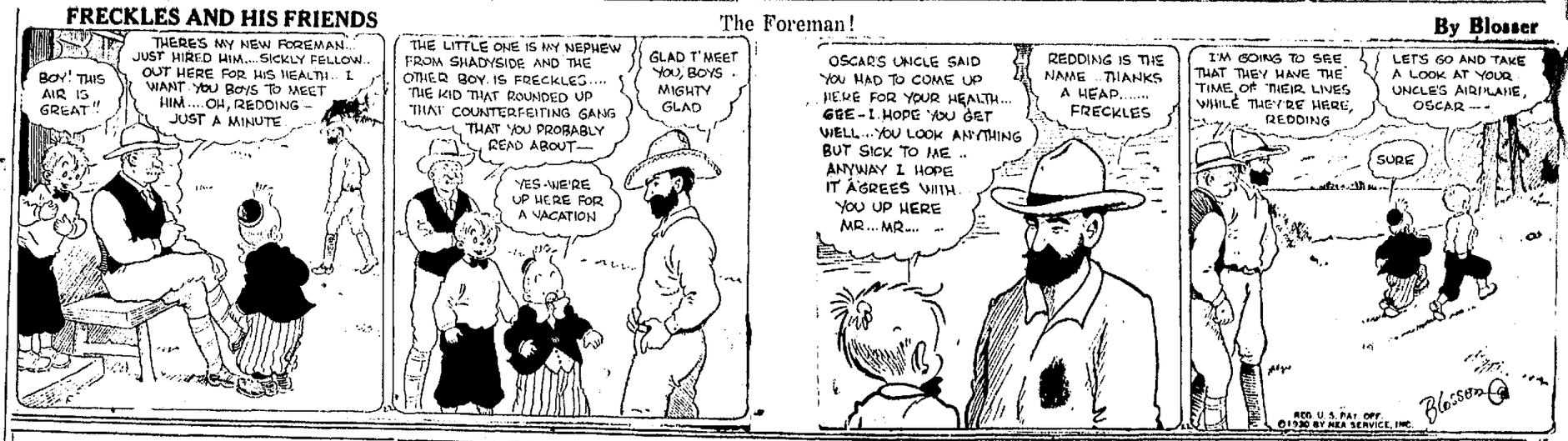
—I pictured the St. Louis Cardinals as a bunch of pretty well used up old people who would be tickled to death to finish in seventh place.

—There is no justice in the world and that averages throw lies into your teeth and that boxing is no racket to think you're wised up on and that angleworms do not

FRECKLES AND HIS FRIENDS

The Foreman!

By Blosser



Tilden and Allison In Action at Wimbledon

It was an all-American finish in the singles tennis championships at Wimbledon, and here you see the latest action shots of the men who downed all foreign competition before they themselves met for the title match. At the left is Wilmer Allison, the young Texan, who went into the finals by overwhelming his teammate, Johnny Doeg. And at the right is the lanky veteran, Big Bill Tilden, who staged his glorious come-back in a five-set struggle with France's "Bounding Basque," Jean Borotra.

Clara Bow Coming to Saenger Wed. and Thur.

Clara Bow has discovered that love is just as exciting among the millionaires as it is with ordinary folks, and the "It" personality is at its finest in the sparkling, comedy-full musical romance, "Love Among the Millionaires," showing at the Saenger theatre Tomorrow and Thursday as it was when confined to the fleet in "True to the Navy."

Amid the clatter of dishes and the blatant tones of a nickle-in-the-slot piano, "Love Among the Millionaires" gets underway. Clara sings a song, "Believe It or Not, I've Found My Man." That's where Stanley Smith comes in and transports the Redhead to a fairy paradise of the wealthy at Palm Beach. But, even then, everything refuses to run smoothly.

Stanley has a father, Claude King, who thinks a son of the rich shouldn't marry a girl of the poor, and likewise, Clara has a father, Charles Sellon, who declares no daughter of his will marry a wealthy man. While the old chaps get together, Clara and Stanley have a misunderstanding which almost breaks up the romance.

"Love Among the Millionaires" is one of the most enjoyable pictures Clara Bow has ever made, and Clara really gets a chance to sing. Those who heard the "It" voice in "Paramount on Parade" and "True to the Navy" will want to hear the Redhead sing. Clara sings with hre voice, her eyes, her red hair, her whole body. She handles a song like she handles a man, with pep, personality and enthusiasm.

Bank of McCaskill Ends 25-Year Career

The Bank of McCaskill, in the north end of this county, was turned over to State Bank Commissioner W. E. Taylor yesterday. It had been in operation 25 years, its final statement, as of June 30 last, showing deposits of $42,780.66 and resources of approximately $77,780. It was capitalized at $10,000, with surplus of $2,500. J. D. Eley was president and W. R. Atkins cashier.

A savings account of the president was said to represent half the individual deposits. A $6,000 deposit of state funds was protected by a like amount of state highway bonds that had been purchased by the bank and which are held by the state treasurer at Little Rock.

"A Most Immoral Lady" Coming to the Grand

French pulchritude, daring and spice right from the Folies-Bergeres in Paris form a background for some of the most highly dramatic scenes of Leatrice Joy's latest picture, "A Most Immoral Lady," coming to the Grand theatre Thursday.

The Parisian "It" comes in the form of a chorus of thirty beautiful French girls, real high-kickers from the Folies-Bergeres, who are shown off not only by daring costumes but through the use of some remarkable camera angles.

The scene represents the Muscovite Cafe of Paris, one of the many colorful locales used in First National's lavish production of the sensational stage play by Townsend Martin.

Other beautiful backgrounds, filled with the color of modern society life, include New York City's play places and Palm Beach. Walter Pidgeon plays opposite Miss Joy in "A Most Immoral Lady," and Sidney Blackmer, Montagu Love, Josephine Dunn, Robert Edeson, Donald Reed, Florence Oakley and Wilson Benge are importantly cast.

Sea Visit Fatal

HASTINGS, Eng., July 22.—(UP)—Alfred Parsons, 6, brought to Hastings for a holiday by his parents, gave a cry of delight when he saw the sea, broke away from his mother, and was knocked down and killed by a trolley omnibus passing along the sea front.

Revolution Day Drum Is Found

Indiana Man Says That His Ancestors Used Instrument

INDIANAPOLIS, July 22.—(UP)—A drum, the deep tones of which served to rally American fighting forces in several battles of the Revolutionary War, rests in the attic of Joseph W. Church, surrounded by dust.

The instrument, with its hand made tacks and its shell of solid maple, is intact but has not been used in any war since the great victory over England a century and a half ago.

Its known history is brief, but visitors to the Church home are aroused to speculation over the story concerning it.

Church said the drum was carried in the Revolution by Timothy Church, a brother of John Church who was a great grandfather of the present family.

The two men fought in the battle of Quebec and were taken prisoners when the Americans were routed. Timothy died in prison but gave the drum to his brother who later gave it to his son Issac who in turn passed it to his son, George Church.

"My father moved to Marion county in 1845 and the drum's been mine since I was a year old," Joseph Church explained.

4-Story Fall, Man Is Not Injured

Was Unable to Attract Help, Calmly Goes To Sleep

DEROIT, July 22.—(UP)—The philosophic calm which governs the life of George Koch can't be shaken by a four-story fall, even if he has to wait two days to be rescued.

George recently was discovered reclining on the roof of a building which stands next to one four stories taller.

"I had been drinking," he explained. "I went to see a friend in the building next door and walked off the roof. When I came too, I was on the roof of the building next door four stories down. I hollered all day trying to atract attention but I guess everyone that heard me thought I was crazy. They just walked away.

"I couldn't get down so I went to sleep." He was still sleeping the next morning when two men in the next building saw him curled upon the roof and called the police. George got down by means of a ladder and went home, unhurt and whistling.

Two Indians Are Taken Out of Jail

Makers of 'Bad Medicine' Give Promise to Be Good Boys

SALT LAKE CITY, Utah, July 22.—(UP)—On the promise that they would behave themselves, and refrain from making "bad medicine," Truman Hatch, 24, and Lloyd Cantsee, 18, Navajo Indinas, will be paroled from the state penitentiary and placed under the care of Edward Black, assistant Indian agent, August 20.

The two young bucks were convicted of making "bad medicine" to do away with an enemy after it was proved that they had removed the toenails and fingernails from a dead Indian, powdered them and scattered them in the drinking water of the tribe. This followed an old superstition that such an act would spread a "loathsome" disease among the Indians. The exact nature of the "disease" has never been explained.

Hatch and Cantsee said they were only joking, and wanted to scare the tribe, but the judge before whom they were tried sentenced them to a year in prison to think over the seriousness of their "joke." They have been in the penitentiary several months.

Deathbed Request

KIRKSTONE PASS., Eng., July 22.—(UP)—Mark Atkinson, landlord of the Kirkstone Inn, gave instructions on his death-bed that his remains should be cremated and buried in the highest grave in England, on top of a mountain 2,500 feet above sea level, and that his favorite mountain pony Billie should do no more work after carrying the ashes to the grave

666
Relieves a Headache or Neuralgia in 30 minutes, checks a Cold the first day, and checks Malaria in three days.
666 also in Tablets

WRECKER SERVICE
ANY TIME—ANY WHERE
Wrecked Cars Rebuilt. Bodies and Fenders rolled out and repainted like new.
P. A. LEWIS MOTOR COMPANY
PHONES
Day 7-7-7 Night 613W

The Standings

SOUTHERN ASSOCIATION

Clubs	W.	L.	Pc.
Memphis	66	32	.673
New Orleans	55	40	.579
Birmingham	5	45	.531
Atlanta	50	47	.515
Little Rock	52	50	.510
Chattanooga	45	53	.459
Nashville	45	34	.455
Mobile	29	66	.305

Yesterday's Result

Little Rock 9, Birmingham 8, (10 innings).
New Orleans 4, Nashville 2.
Only two games played.

Games Today

Nashville at New Orleans.
Birmingham at Little Rock.
Mobile at Chattanooga.
Atlanta at Memphis.

AMERICAN LEAGUE

Clubs	W.	L.	Pc.
Philadelphia	62	31	.667
Washington	57	34	.626
New York	53	37	.589
Cleveland	46	46	.500
Detroit	44	50	.474
Chicago	35	54	.393
St. Louis	35	56	.385
Boston	33	57	.367

Yesterday's Result

New York 7, Cleveland 3.
St. Louis 6, Washington 4.
Boston 3, Chicago 1.
Detroit 7, Philadelphia 6.

Games Today

Boston at Chicago.
Washington at St. Louis.
Philadelphia at Detroit.
New York at Cleveland.

NATIONAL LEAGUE

Clubs	W.	L.	Pc.
Chicago	52	37	.584
Brooklyn	50	36	.581
New York	46	41	.529
St. Louis	45	4	.523
Pittsburgh	41	45	.477
Boston	40	46	.465
Cincinnati	40	46	.465
Philadelphia	30	52	.366

Yesterday's Result

Brooklyn 9-10, St. Louis 8-17.
Philadelphia 7, Pittsburgh 2.
Chicago 6, New York 0.
Cincinnati at Boston, played Sunday.

Games Today

Cincinnati at Boston.
St. Louis at Brooklyn.
Chicago at New York.
Pittsburgh at Philadelphia.

TEXAS LEAGUE

Clubs	W.	L.	Pc.
Wichita Falls	18	10	.643
Waco	17	11	.607
Fort Worth	16	12	.571
Shreveport	15	13	.336
Houston	13	14	.481
Dallas	13	15	.464
San Antonio	11	17	.393
Beaumont	8	19	.296

Yesterday's Results

Waco 8, Houston 7 (night game).
Shreveport 5, Wort Worth 3 (night game).
Only two games played.

Save Your Shoes!
P. J. SUTTON SHOE SHOP

HOPE MINIATURE GOLF COURSE
Improve your chip-shots and putting on this thrilling smooth course.
A smile with every stroke. The state's second best course. Try it tonight.

Taught in Home School Continuously Since 1896

FAYETTEVILLE, July 22.—One-third of a century spent teaching in the same school is the record of M. L. McCall, Eureka Springs, who is enrolled in the University of Arkansas summer school. With the exception of two years Mr. McCall has taught in the school of his home town every year since 1896. One year he served as president of a Baptist college at Clarksburg, Miss., and he was principal of the high school at Green Forest, Ark., for one year.

Mr. McCall is a native of Carroll county and has lived in Eureka Springs since he began teaching there. He is interested in agriculture and owns a farm three miles from his school which he uses in part for experimental purposes.

Lead Pencil Archway

RICHMOND, Eng., July 22.—(UP)—ournalists from Richmond and Twickenham formed a narchway with black lead pencils at the local church when one of their fellow scribes was married.

Road Is Renamed

LONDON, July 22.—(UP)—Residents of the village of Stotfold objected to the name of Asylum Road and changed it to Hitchin Road.

Money! Money!
To Loan on Real Estate
See Floyd Porterfield

There is more power in that Good Gulf Gasoline and Supreme Motor Oil
M. S. BATES
AGENT
PHONE 21 or 924

No adulterants
100 per cent pure
Anheuser-Busch
Budweiser
Barley-Malt Syrup
LIGHT OR DARK
RICH IN BODY
NOT BITTER

$5.00
Premium for largest turnip grown from our seed or $7.50 in merchandise. Contest closes Dec. 20th.
MONTS SEED STORE

KINGSWAY HOTEL AND BATHS
Formerly Eastman Hotel
500 Fireproof Rooms. All with Bath or Toilet
For State and Commercial Travelers. Moderate Rates
VIOLET RAY SUN PARLORS
New Moderate-Priced Coffee Shop—New Grill Room
Washed-Air Cooled
New Fire-proof 150-Car Garage—50c Per Night
O. W. EVERETT, Managing Director

Kill this pest - it spreads disease

OUT OUR WAY

By Williams